
STATUTORY INSTRUMENTS

2004 No. 3124

**The Stamp Duty Land Tax (Administration)
(Amendment) Regulations 2004**

Citation and commencement

1. These Regulations may be cited as the Stamp Duty Land Tax (Administration) (Amendment) Regulations 2004 and shall come into force on 6th December 2004.

Amendment to the Stamp Duty Land Tax (Administration) Regulations 2003

2. Amend the Stamp Duty Land Tax (Administration) Regulations 2003(1) (“the 2003 Regulations”) as follows.

3. For the form prescribed by Part 4 of Schedule 2 substitute the form prescribed in the Schedule to these Regulations.

Transitional provision

4. In relation to forms delivered before 1st April 2005, the requirement to make a land transaction return on the form prescribed by Part 4 of Schedule 2 to the 2003 Regulations containing the information required by that form, is satisfied by making a return—

- (a) on the form prescribed in the Schedule to these Regulations containing the information required by that form, or
- (b) on the form formerly prescribed by Part 4 of Schedule 2 to the 2003 Regulations containing the information required by that form.

25th November 2004

Ann Chant
Dave Hartnett
Two of the Commissioners of Inland Revenue