

2004 No. 3124

TAXES

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

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| <i>Made</i> - - - - - | <i>25th November 2004</i> |
| <i>Laid before the House of Commons</i> | <i>29th November 2004</i> |
| <i>Coming into force</i> - - - - - | <i>6th December 2004</i> |

The Commissioners of Inland Revenue in exercise of the powers conferred upon them by section 113(2) of, and paragraph 1 of Schedule 10 to, the Finance Act 2003^(a) make the following Regulations:

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^(b) (“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

(a) 2003 c. 14. Section 113(2) is cited for the meaning of “the Inland Revenue”.
(b) S.I. 2003/2837, amended by Correction Slip not relevant to these Regulations.

EXPLANATORY NOTE

(This note is not part of the Order)

These Regulations amend the Stamp Duty Land Tax (Administration) Regulations 2003 (S.I. 2003/2837) to substitute a new prescribed form in Part 4 of Schedule 2 to those Regulations for the purpose of a land transaction return.

The Regulations make transitional provision so that until 31st March 2005 either the form prescribed by them, or the form which it replaces, may be used.

These Regulations do not impose any new costs on business.

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