

2005 No. 1132

REVENUE AND CUSTOMS

**The Stamp Duty Land Tax (Administration) (Amendment)
Regulations 2005**

<i>Made</i> - - - -	<i>8th April 2005</i>
<i>Laid before the House of Commons</i>	<i>8th April 2005</i>
<i>Coming into force</i> - -	<i>18th April 2005</i>

The Commissioners Inland Revenue, in exercise of the powers conferred by section 113(2) of, and paragraphs 32(6), 36(2) and 37(1) of Schedule 13 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 2005 and shall come into force on 18th April 2005.

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

2.—(1) The Stamp Duty Land Tax (Administration) Regulations 2003(b) are amended as follows.

(2) In regulation 34 (approval of decision to apply for an order under Part 6 of Schedule 13 to the Finance Act 2003) —

- (a) for “the Board” substitute “Revenue and Customs”;
- (b) in paragraph (a) for “the Cross-Cutting Policy branch of the Inland Revenue” substitute “the Cross-Cutting Policy branch of Her Majesty’s Revenue and Customs”;
- (c) in paragraph (b) for “the Special Compliance Office of the Inland Revenue” substitute “the Special Compliance Office of Her Majesty’s Revenue and Customs”.

(3) In regulation 37 (complying with an order under Part 6 of Schedule 13 to the Finance Act 2003) for “the Board”, in each place where those words occur, substitute “Revenue and Customs”.

(4) In regulation 38 (resolution of disputes as to legal privilege) for “the Board”, in each place where those words occur, substitute “the Commissioners for Her Majesty’s Revenue and Customs”.

8th April 2005
Ann Chant
Helen Ghosh
Two of the Commissioners of Inland Revenue

(a) 2003 c. 14. Section 113(2) is cited because of the meaning attributed to “the Inland Revenue” in Part 4 of the 2003 Act.
(b) S.I. 2003/2837. There are amendments which are not relevant for present purposes.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend Part 6 of the Stamp Duty Land Tax (Administration) Regulations 2003 (S.I. 2003/2837) in consequence of the transfer of the functions of the Board of Inland Revenue to the Commissioners for Her Majesty's Revenue and Customs by section 5 of the Commissioners for Revenue and Customs Act 2005 (c. 11: "the 2005 Act").

Regulation 1 provides for the citation and commencement of this instrument.

Regulation 2 amends regulations 34, 37 and 38 of the 2003 Regulations so that references to the Inland Revenue are replaced with references to the Commissioners for Her Majesty's Revenue and Customs or officers of Revenue and Customs, as appropriate.

These Regulations do not impose new costs on business.

£3.00

© Crown copyright 2005

Printed and published in the UK by The Stationery Office Limited
under the authority and superintendence of Carol Tullo, Controller of Her Majesty's
Stationery Office and Queen's Printer of Acts of Parliament.

E0778 4/2005 150778T 19585

ISBN 0-11-072799-1



9 780110 727998