

## SCHEDULE 2

### Consequential Amendments and Supplemental Provisions – Secondary Legislation

#### **Stamp Duty Land Tax (Administration) Regulations 2003**

**118.**—(1) Regulation 22 (direction by Commissioners postponing payment) is amended as follows.

(2) In the heading for “Commissioners” substitute “the tribunal”.

(3) For paragraph (1) substitute—

“(1) If the appellant has grounds for believing that the amendment or assessment overcharges the appellant to tax, or as a result of the conclusion stated in the closure notice the tax charged on the appellant is excessive, the appellant may—

(a) first apply by notice in writing to HMRC within 30 days of the specified date for a determination by them of the amount of tax the payment of which should be postponed pending the determination of the appeal;

(b) where such a determination is not agreed, refer the application for postponement to the tribunal within 30 days from the date of the document notifying HMRC’s decision on the amount to be postponed;

an application under sub-paragraph (a) must state the amount believed to be overcharged to tax and the grounds for that belief.”.

(4) Omit paragraph (2).

(5) In paragraph (3) for “by notice in writing given to the other party at any time before the determination of the appeal, apply to the Commissioners for a further” substitute “if the parties cannot agree on a revised determination, apply, at any time before the determination of the appeal, to the tribunal for a revised”.

(6) For paragraph (4) substitute—

“(4) Any such application is to be subject to the relevant provisions of Part 5 of the Taxes Management Act 1970 (see, in particular, section 48(2)(b) of that Act).”.

(7) In paragraph (5) omit “to the Commissioners, having regard to the representations made and any evidence adduced,”.

(8) In paragraph (7)(a) for “the Inland Revenue” substitute “HMRC”.