



Finance Act 2007

2007 CHAPTER 11

PART 5

SDLT, STAMP DUTY AND SDRT

SDLT: administration

80 Payment of tax

- (1) FA 2003 is amended as follows.
- (2) In section 76(3) (payment to accompany land transaction return), omit paragraph (b).
- (3) In section 80(2) (adjustment for change of circumstance: payment to accompany return), for paragraph (d) substitute—
 - “(d) the tax or additional tax payable must be paid not later than the filing date for the return.”
- (4) In section 81 (withdrawal of relief: further return)—
 - (a) in subsection (2), omit paragraph (b), and
 - (b) after that subsection insert—
 - “(2A) Tax payable must be paid not later than the filing date for the return.”
- (5) In section 81A(1) (later linked transaction: return), for paragraph (d) substitute—
 - “(d) the tax or additional tax payable must be paid not later than the filing date for the return.”
- (6) In section 86 (payment of tax)—
 - (a) in subsection (1), for “at the same time that a land transaction return is made in respect of the transaction.” substitute “not later than the filing date for the land transaction return relating to the transaction.”, and
 - (b) in subsection (2), for “at the same time that a return is made in respect of the withdrawal” substitute “not later than the filing date for the return relating to the withdrawal”.

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- (7) In paragraph 2 of Schedule 10 (payment to accompany land transaction return), omit sub-paragraph (2)(b).
- (8) For each of paragraphs 3(3)(d), 4(3)(d) and 8(3)(d) of Schedule 17A (leases) substitute—
 - “(d) the tax or additional tax payable must be paid not later than the filing date for the return.”
- (9) The amendments made by this section have effect as follows—
 - (a) the amendment made by subsection (2) has effect in relation to land transactions with an effective date on or after the day on which this Act is passed,
 - (b) the amendment made by subsection (3) has effect in relation to returns where the event as a result of which the return is required occurs on or after the day on which this Act is passed,
 - (c) the amendment made by subsection (4) has effect in relation to returns where the disqualifying event occurs on or after the day on which this Act is passed,
 - (d) the amendment made by subsection (5) has effect in relation to returns where the effective date of the later transaction is on or after the day on which this Act is passed,
 - (e) the amendment made by subsection (6) has effect in relation to land transactions with an effective date on or after the day on which this Act is passed,
 - (f) the amendment made by subsection (7) has effect in relation to land transactions with an effective date on or after the day on which this Act is passed, and
 - (g) the amendment made by subsection (8) has effect in respect of requirements to deliver a return or further return which arise on or after the day on which this Act is passed.

F1 81 Self-certificate declarations

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<p>Textual Amendments</p> <p>F1 S. 81 omitted (with effect in accordance with s. 94(5) of the amending Act) by virtue of Finance Act 2008 (c. 9), Sch. 30 para. 15</p>
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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 993 modified by [2016 c. 24 s. 118\(2\)](#)
- Sch. 24 para. 12(5)(za) inserted by [2015 c. 11 Sch. 20 para. 6\(a\)](#)
- Sch. 24 para. 21A(A1) inserted by [2015 c. 11 Sch. 20 para. 7\(2\)](#)
- Sch. 24 para. 4A(A1)(1) substituted for Sch. 24 para. 4A(1) by [2015 c. 11 Sch. 20 para. 3\(2\)](#)
- Sch. 24 para. 28(fa)(ia) words substituted by [2024 c. 3 Sch. 1 para. 11](#)