

EXPLANATORY NOTE

CLAUSE 85: LIABILITY FOR TAX

SUMMARY

1. This clause provides that the purchaser is liable to pay the tax.
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DETAILS OF CLAUSE

2. Subsection (1) provides that the purchaser is liable to pay the stamp duty land tax due in respect of a chargeable transaction.
 3. Subsection (2) is a pointer to provisions which deal with the liability of purchasers acting jointly. These are:
 - Clause 103(2)(c) (joint purchasers)
 - Part 2 of Schedule 15 (partners)
 - Paragraph 5 of Schedule 16 (trustees)
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BACKGROUND

4. This clause is new for stamp duty land tax. Stamp duty does not specify a liable person. But it is customary for the purchaser to pay the duty and this is reflected here with an explicit obligation.
5. Identifying a liable person is an essential element in the modernisation of compliance powers.

EXPLANATORY NOTE

CLAUSE 86: PAYMENT OF TAX

SUMMARY

1. This clause deals with the due dates for payment of tax where a return is made or amended, where a determination of tax is made by the Inland Revenue or where tax is due following the withdrawal of relief under anti-avoidance provisions.

DETAILS OF THE CLAUSE

2. Subsection (1) requires that any tax chargeable must be paid at the same time that a land transaction return is made.

3. Subsection (2) deals with returns where an event happens which leads to the recovery of a relief. The due date is when the return is made in respect of the disqualifying event under clause 81(4).

4. Subsection (3) deals with amended returns and provides that where a return is amended before the filing date tax is due on the filing date, but if it is amended on or after the filing date it is due at the time the amendment is made.

5. Subsection (4) provides that tax is due 30 days from the date of issue of the Inland Revenue determination or assessment.

6. Subsection (5) says that the rules above do not apply to:

- arrangements to pay tax by instalments under clause 90
- where there is a postponement of tax under paragraph 48 of Schedule 10;

7. Subsection (6) says that this section does not affect the date from which interest is payable. That is dealt with in clause 87.

BACKGROUND

8. The general rule provided by these clauses is that tax has to be paid within 30 days of the date of the transaction or assessment.

EXPLANATORY NOTE

CLAUSE 87: INTEREST ON UNPAID TAX

SUMMARY

1. This clause deals with the liability for and payment of interest on unpaid tax.

DETAILS OF THE CLAUSE

2. Subsection (1) provides that interest is payable on unpaid tax from 30 days after the relevant date until the tax is paid.
3. Subsection (2) permits the Inland Revenue to make regulations to reduce the time from which interest can run. The regulations are made by statutory instrument subject to annulment in pursuance of a resolution of the House of Commons. This power is taken to facilitate the reduction of the time limit as part of a future move to e-filing.
4. Subsection (3) defines “relevant date”.
5. Subsection (4) defines “disqualifying event”.
6. Subsection (5) provides that credit is given for tax paid in calculating the interest due.
7. Subsection (6) provides that interest is calculated at the rate prescribed by the Treasury under section 178 of the Finance Act 1989. This is the same rate as for income tax and corporation tax.
8. Subsection (7) provides that interest is to be paid without deduction of income tax and there is no relief against income tax or corporation tax for it.

BACKGROUND

9. This clause is based on provisions in TMA.

EXPLANATORY NOTE

CLAUSE 88: INTEREST ON PENALTIES

SUMMARY

1. This clause provides for interest on penalties.
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DETAILS OF CLAUSE

2. This clause provides interest for the late payment of penalties.
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BACKGROUND

3. This clause follows the similar provision for income tax and corporation tax in section 103A TMA.

EXPLANATORY NOTE

CLAUSE 89: INTEREST ON REPAYMENT OF TAX OVERPAID ETC

SUMMARY

1. This clause provides for the Inland Revenue to pay interest on repayments of overpaid tax.

DETAILS OF CLAUSE

2. Subsection (1) provides that tax repaid by the Inland Revenue shall be with interest at the rate given by section 178 of the Finance Act 1989 for the date the tax was due and payable until payment.
3. Subsection (2) applies the clause to repayments of tax and penalty.
4. Subsection (3) extends the section to cases where a payment in advance of the due date was made. In those cases the interest runs from the day of the payment to the Inland Revenue.
5. Subsection (4) prevents this section applying where the repayment is made by order of a court and the court has power to allow interest on the repayment.
6. Subsection (5) prevents interest being income of a person for any tax purposes.

BACKGROUND

7. The clause follows similar provisions in income tax and corporation tax and provides an equivalent for stamp duty land tax of section 110 of Finance Act 1891.

EXPLANATORY NOTE

**CLAUSE 90: APPLICATION TO DEFER PAYMENT IN CASE OF
CONTINGENT OR UNCERTAIN CONSIDERATION**

SUMMARY

1. This clause provides that a purchaser may make an application for stamp duty land tax to be deferred. The application may be made where the whole or part of the chargeable consideration for a transaction is contingent or uncertain and where some or all of the consideration may fall more than 18 months after the effective date of the transaction. The clause includes a regulation making power to set out the circumstances under which an application may be made.

DETAILS OF CLAUSE

2. Subsection (1) provides that a purchaser may make a claim to defer payment of stamp duty land tax in cases where the consideration for the transaction is contingent or uncertain and may be payable more than 18 months after the effective date of the transaction.

3. Subsection (2) makes provision for the Inland Revenue to set out in regulations how the application may be made, the circumstances in which it will be accepted, and the effect of accepting the application.

4. Subsection (3) sets out the issue the regulations may cover.

5. Subsection (4) provides that an application does not affect a purchaser's obligations to pay tax in respect of consideration which, at the date the application is made, has already been paid, is not contingent, and the amount is either ascertained or ascertainable.

BACKGROUND

6. This clause provides for an application for deferral of stamp duty land tax to be made in certain circumstances. It provides a regulation making power which will set out the circumstances in which such an application may be made and provide an administrative framework to deal with the application procedure and the payments or repayments of stamp duty land tax which may result. It also provides that an application for deferral does not affect the obligation to pay tax at the normal due date where an amount to be paid is either known or can be ascertained at the time the application is made.

EXPLANATORY NOTE

**CLAUSE 91 AND SCHEDULE 12: COLLECTION AND RECOVERY
OF TAX ETC**

SUMMARY

1. This clause provides for Schedule 12. It deals with administrative provisions for the collection and recovery of tax.

DETAILS OF CLAUSE

2. Subsection (1) provides for Schedule 12.
3. Subsection (2) applies the Schedule to payments of tax and interest as if it were an amount of unpaid tax.

DETAILS OF THE SCHEDULE

Part 1: General

4. Paragraph 1 permits a collector to make a demand of the sum charged from the liable person. It is based on section 60 TMA.
5. Paragraph 2 deals with the recovery of tax by distraint in England, Wales and Northern Ireland. It is based on section 61 TMA. It includes the power to make regulations with respect to fees and costs.
6. Paragraph 3 provides for the recovery of tax by diligence in Scotland. It is based on section 63 and 63A TMA.

Part 2: Court proceedings

7. Paragraph 4 provides for civil proceedings in a magistrates' court for the recovery of amounts under £2,000. It is based on section 65 TMA.
8. Paragraph 5 provides for recovery proceedings in a county or sheriff court. It is based on section 66 and 67 TMA.

9. Paragraph 6 provides for proceedings in the High Court or the Court of Session to collect tax. It is based on section 68 TMA.
10. Paragraph 7 provides that a certificate of an officer of the Board that tax is due and that payment has not been made is sufficient evidence that the tax is outstanding. It is based on section 70 TMA.

BACKGROUND

11. This Schedule deals with collection and recovery of tax. It is based on provisions of TMA which do not apply to stamp duty at present, except where they are applied in relation to the collection and recovery of penalties by the Stamp Duty (Collection and Recovery of Penalties) Regulations SI 1999/2537. Consistent with other taxes, our intention is to refer the collection of outstanding amounts to the Inland Revenue's receivables management service, rather than carry out this work within Stamp Taxes.
12. Under stamp duty land tax, outstanding debts will be collected by the receivables stream of the Inland Revenue alongside debts for other taxes. Where tax is unpaid this Schedule allows for collection proceedings in court on the same terms as for other taxes.

EXPLANATORY NOTE

CLAUSE 92: PAYMENT BY CHEQUE

SUMMARY

1. This clause provides that a payment by cheque will be treated as made on the day it is received by the Inland Revenue as long as the cheque is paid on its first presentation to the bank.

DETAILS OF THE CLAUSE

2. The clause provides that where payment of tax, interest and penalties are by cheque the payment is treated as received on the day when the cheque is received, unless the cheque is not paid by the bank on the first presentation.

BACKGROUND

3. This clause is based on section 70A(1) TMA and is the same rule as for income tax and corporation tax.

EXPLANATORY NOTE

CLAUSE 93: INFORMATION POWERS

SUMMARY

1. This clause introduces Schedule 13 which provides information powers.

DETAILS OF THE CLAUSE

2. Subsection (1) applies Schedule 13 which provides information powers.
3. Subsection (2) provides a table of contents of the Parts of the Schedule.
4. Subsection (3) provides a penalty of up to £300 for the failure to comply with a notice for documents or information under Parts 1,2,or 3 of the Schedule.
5. Subsection (4) provides for a further penalty of up to £60 per day where a penalty has been imposed under subsection (3) for each day the failure continues after the day on which the penalty was imposed.
6. Subsection (5) prevents a penalty being imposed after the information or documents are provided.
7. Subsection (6) provides a penalty of up to £3000 for the fraudulent or negligent submission of incorrect information or an incorrect document.

DETAILS OF THE SCHEDULE

8. Part 1 deals with the powers of the Board to call for documents and information from a taxpayer. This Part is based on section 20(1) of TMA.
9. Part 2 deals with the power to call for documents from a third party. This is based on section 20(3) of TMA.
10. Part 3 provides for a power to call for the papers of a tax accountant. It is based on section 20A of TMA.

11. Part 4 deals with restrictions to powers under Parts 1 to 3. It is based on section 20B of TMA.

12. Part 5 deals with the power of the Board of Inland Revenue to call for documents or information. It is based on section 20(2) of TMA.

13. Part 6 provides for an order of a judicial authority for the delivery of documents. It is based on section 20BA and Schedule 1AA to TMA.

14. Part 7 provides for entry with warrant to obtain documents and procedure where documents are removed. It is based on sections 20C and 20CC of TMA.

15. Part 8 provides a criminal offence for the falsification of documents. It is based on section 20BB of TMA.

Part 1: Power of authorised officer to call for documents or information from taxpayer

16. Paragraph 1 allows an authorised officer of the Board of Inland Revenue to issue a notice to a person to deliver documents. It is based on section 20(1) and 20B(1) of TMA.

17. The notice must be in writing and the documents must be in the person's possession or power. The person must be given a reasonable opportunity to comply with the notice. Before the notice is issued by the Inland Revenue, consent must be obtained from a General or Special Commissioner (under paragraph 2).

18. Paragraph 2 provides that the consent of a General or Special Commissioner is required before the notice under paragraph 1 can be given. It also provides that the Commissioners giving consent must not take part in proceedings on, or relating to any appeal brought by the person to whom the notice applies. It is based on section 20(7)(a), (b) and 20(7AB) and (7AC) of TMA.

19. Paragraph 3 provides the contents of the notice. It is based on section 20(8D)(a) of TMA.

20. Paragraph 4 requires the officer giving the notice to give the person to whom the notice applies a written summary of his reasons for applying for consent to the notice. It is based on section 20(8E)(a), (8G) and (8H) of TMA. It does not require disclosure of information that would or might identify any person providing the information or of any other matters that the Commissioner giving consent thinks is reasonable that it is not disclosed.

21. Paragraph 5 allows copies to be taken of documents delivered. It is based on section 20(8D)(b) of TMA.

Part 2: Power of authorised officer to call for documents from third party

22. Paragraph 6 allows an authorised officer of the Board of Inland Revenue to issue a notice to a person to deliver documents to a person other than the person whose tax liability is under enquiry (a third party). It is based on based on section 20(3) and (6) 20B(1) of TMA.

23. The notice must be in writing and the documents must be in the person's possession or power. The person must be given a reasonable opportunity to comply with the notice. Before the notice is issued by the Inland Revenue consent must be obtained from a General or Special Commissioner (under paragraph 7).

24. Paragraph 7 requires the consent of a General or Special Commissioner before a notice under paragraph 6 can be given. The commissioners may not take part in appeals relating to the taxpayer concerned. It is based on section 20(7)(a) and (b), (7AB) and (7AC) of TMA.

25. Paragraph 8 specifies the contents of the notice under paragraph 6 and provides that the minimum time to comply is 30 days. It based on section 20(8D)(a) and 20(8) of TMA.

26. Paragraph 9 provides that a copy of the notice should be given to the taxpayer. It does not apply if the Commissioner giving consent has reasonable grounds to direct that it shall not apply. It is based on section 20BA(1A) of TMA.

27. Paragraph 10 provides that the officer who give a notice under paragraph 6 must give the taxpayer a written summary of his reasons for applying for consent, but this does not require disclosure of information which might identify any person who gave the officer information or anything else that the Commissioner giving consent so directs. This paragraph is based on section 20(8E)(b), (8G)(a) and (b), (8H) and (8F) of TMA.

28. Paragraph 11 provides a power for an information notice relating to an unnamed taxpayer or taxpayers. It is based on section 20(8A), 20B(1), 20(8) and (8D)(b) of TMA. The notice may only be given by order of the Board of Inland Revenue and with the consent of a Special Commissioner. The person given a notice may appeal on the grounds that complying with it is onerous.

29. Paragraph 12 specifies the contents of the notice under paragraph 11. It is based on section 20(8D)(a) of TMA.

30. Paragraph 13 permits copies to be taken from the documents. It is based on section 20(8D)(b) of TMA.

Part 3: Power to call for papers of tax accountant

31. Paragraph 14 provides for an authorised officer of the Board of Inland Revenue to call for the papers of a tax accountant. It is based on section 20A(1) and 20B(1) of TMA.

32. The tax accountant must be either be convicted of an offence in relation to tax or have a penalty imposed under paragraph 9 of Schedule 10 (assisting in preparation of incorrect return etc).

33. The notice has to be in writing and the document must be relevant to the tax liability of any client of the tax accountant. Consent is required from a judge or sheriff (see paragraph 16).

34. Paragraph 15 prevent a notice under paragraph 14 being given for so long as an appeal is pending against the offence or penalty and provides a time limit of twelve months from the date of the conviction for the power to be exercised. It is based on section 20A(2) and (4) of TMA.

35. Paragraph 16 provides that the consent of appropriate judicial authority must be sought before a notice under paragraph 14 can be given. It is based on section 20A(3) and 20D(1) of TMA.

36. Paragraph 17 covers the contents of the notice under paragraph 14. It is based on section 20A(1B) and (1) of TMA.

37. Paragraph 18 permits copies to be taken of documents. It is based on section 20A(2)(b) of TMA.

Part 4: Restrictions on powers under parts 1 to 3

38. Paragraph 19 introduces Part 4 and says that Parts 1 to 3 of this Schedule are restricted by the matters dealt with in Part 4 of the Schedule. It is based on based on section 20(9) and 20A(5) of TMA.

39. Paragraph 20 provides that a notice under Parts 1 to 3 may not contain personal records as defined in section 12 of the Police and Criminal Evidence Act 1984, and journalistic material defined in section 13 of that Act. It is based on section 20(8C) of TMA.

40. Paragraph 21 provides that notices under Parts 1 to 3 may not include deals with the documents relating to the conduct of any pending appeal relating to tax. It is based on section 20B(2) of TMA.

41. Paragraph 22 prevents a notice under Parts 2 or 3 being given to a barrister, advocate or solicitor except by the Board of Inland Revenue (instead of an authorised officer). It is based on section 20B(3) of TMA.

42. Paragraph 23 permits the provision of photographic or facsimile copies, but if required the originals must be made available for inspection. It is based on section 20B(4) of TMA.

43. Paragraph 24 prevents a notice under Part 2 applying to documents which originate more than 6 years before the date of the notice, unless on application the Commissioner giving the notice is satisfied that tax may have been lost by fraud. It is based on section 20B(5) and (6) of TMA.

44. Paragraph 25 prevents notices under Parts 2 or 3 of this Schedule applying to documents which are covered by professional privilege. It is based on section 20B(8) of TMA.

45. Paragraph 26 prevents Part 2 applying to certain audit documents and specified communications with a tax advisor. It is based on section 20B(9) and (10) of TMA. It is subject to paragraph 27.

46. Paragraph 27 provides exceptions to the rules in paragraph 26 for information connected with the preparation of tax returns of any client and in the case of a notice under Paragraph 11 information as to the identity or address of any taxpayer to whom the notice relates. It is based on section 20B(11) to (14) of TMA.

Part 5: Powers of Board to call for documents or information

47. Paragraph 28 provides for a notice for information issued by the Board of Inland Revenue. A notice under this paragraph may only be made where the Board have reasonable grounds for believing that the person to whom it relates may fail (or may have failed) to comply with any provision in this Part of this Act, and that as a result there is (or is likely to be) a serious prejudice to the proper assessment of tax.

48. This notice does not require the consent of a commissioner, reasons do not have to be given and no opportunity to provide the information need be given. It is not subject to the restrictions in Part 4. But it will only be used in serious cases of tax abuse. It is based on section 20(2) and (7A) of TMA.

49. Paragraph 29 provides the contents of the notice. It is based on section 20(8D) of TMA.

50. Paragraph 30 allows copies to be taken of documents subject to the notice. It is based on section 20(8D)(b) of TMA.

51. Paragraph 31 excludes personal records and journalistic material defined in section 12 and 13 of the Police and Criminal Evidence Act 1984. It is based on section 20(8C) of TMA.

Part 6: Order of judicial authority for the delivery of documents

52. Paragraph 32 provides for a notice which may be issued by a judge or sheriff in cases of serious fraud, having considered information presented by an authorised officer of the Board. It is based on section 20BA(1), (2) and (3) and paragraph 2 of Schedule 1AA to TMA. The time limit for complying is no more than ten working days.

53. Paragraph 33 provides for a notice to be sent to a person telling him that an application under Paragraph 32 is intended to be made against him. It also provides a regulation making power for the type of notice and its contents. It is based on paragraph 3 of Schedule 1AA to TMA.

54. Paragraph 34 applies strict obligations on the person who is given the notice of the application. Information must not be disclosed to other persons, and must not be concealed, altered or destroyed. There are exceptions. It is based on paragraph 4 of Schedule 1AA to TMA.

55. Paragraph 35 excludes from a notice under Part 6 any items subject to legal privilege. It is based on paragraph 5 of Schedule 1AA to TMA.

56. Paragraph 36 allows the Inland Revenue to make regulations dealing with any disputes about whether a document is subject to legal privilege. It is based on paragraph 6 of Schedule 1AA to TMA.

57. Paragraph 37 allows the Inland Revenue to make regulations about how an order under Paragraph 32 is to be complied with. It is based on paragraph 7 of Schedule 1AA to TMA.

58. Paragraph 38 provides that if copies of documents can be used as evidence in court the originals must not be retained by the Inland Revenue. It is based on section 20CC(3) and paragraph 8(1) of Schedule 1AA to TMA.

59. Paragraph 39 provides for an application to be made for access to documents or copies of them to the officer in overall charge of the investigation. It is based on section 20CC(4) to (9) of TMA and paragraph 8 of Schedule 1AA to TMA. Access to or copies of documents may be provided subject to conditions.

60. Paragraph 40 deals with the failure to comply with an order under Part 6. It is based on paragraph 9 of Schedule 1AA to TMA. It treats the failure as a contempt of the court.

61. Paragraph 41 permits the Board to make regulations dealing with the circumstances in which a notice under Paragraph 32 or a notice for that order is treated as given. It is based on paragraph 10 of Schedule 1AA to TMA.

62. Paragraph 42 deals with regulations made under the various paragraphs of this Schedule. They are to be made subject to annulment in pursuance of a resolution of either House of Parliament. It is based on paragraph 11 of Schedule 1AA to TMA.

Part 7: Entry with warrant to obtain evidence of offence

63. Paragraph 43 provides a power to issue a warrant to enter premises. It is based on section 20C(1) and (9) and 20D(1) of TMA. The power is exercisable by a judge or sheriff on application by an officer of the Board but only where an offence involving serious fraud is suspected. The officer making the application must be acting on with the approval of the Board.

64. Paragraph 44 gives the meaning of “offence involving serious fraud” for the purposes of Part 7 of this Schedule. It is based on section 20C(1A) of TMA.

65. Paragraph 45 states that the Board shall not approve an application for a warrant under Part 7 unless they consider that a judicial order under Part 6 might seriously prejudice the investigation. It also makes it clear that this approval may not be delegated by disapplying section 4A of the Inland Revenue Regulation Act 1890. It is based on section 20C(1AA) and (2) of TMA.

66. Paragraph 46 provides the extent of the powers conferred by the warrant. It is based on section 20C(1B) of TMA.

67. Paragraph 47 deals with who the warrant should be served on and provides for the seizing and removal of evidence. It is based on section 20C(5), (3) and (3A) of TMA.

68. Paragraph 48 prevents a warrant under Part 7 being used to seize items subject to legal privilege. It is based on section 20C(4), (4A) and (4B) of TMA.

69. Paragraph 49 provides that where during the course of the exercise of a warrant an officer of the Board removes anything, a record of it must be provided on request by the occupier (or person having custody or control). It is based on section 20CC(1) and (2) of TMA.

70. Paragraph 50 prevents anything removed under a warrant being retained if a copy of it can be used as evidence in court. It is based on section 20CC(3) of TMA.

71. Paragraph 51 provides access to or copies of documents which are retained, subject to conditions. It is based on section 20CC(4) to (6) of TMA.

72. Paragraph 52 provides that a list of the things seized must be attached to the warrant and that sections 16(10) to (12) of the Police and Criminal Evidence Act 1984 apply to a warrant as they apply to a warrant issued to a constable. It is based on section 20C(6) and (7) of TMA.

Part 8: Falsification etc of documents

73. Paragraph 53 provides for an offence of falsification and destruction etc of documents. It is based on section 20BB of TMA.

74. The offence applies to documents required by a notice under Parts 1,2,3, or 5 of this Schedule, or where an opportunity to deliver them has been given by paragraphs 6(3), 11(3) or 14(3). There are exceptions. The penalty on summary conviction not is a fine exceeding the statutory maximum or on indictment imprisonment of up to two years and a fine or both.

BACKGROUND

75. This Schedule deals with information powers additional to the power to issue a notice for documents etc for the purposes of an enquiry in paragraph 15 of Schedule 10. It is based on sections 20 to 20D of TMA. These powers are more general and apply not only to persons under enquiry but also to “third parties”. These powers are intended for important investigations where other information powers are not suitable. They will not be used in trivial or unsuitable cases. Inland Revenue instructions for staff explain this in the Enquiry Manual at EM2401 et seq. and for stamp duty land tax the same principles will apply.

76. This Schedule contains no alterations to the scope of the powers of tax officials and the Board compared with the similar powers in TMA.

77. Where there is an enquiry of the type that would require a notice under sections 20 to 20D of TMA for income tax, corporation tax or capital gains tax it will be possible by adopting these powers to also seek information for any stamp duty land tax aspects. This will permit important enquiries to be worked by the same officers.

78. The clause contains penalty provisions based on section 98 of TMA.

EXPLANATORY NOTE

CLAUSE 94: POWER TO INSPECT PREMISES

SUMMARY

1. This clause provides a power for the Inland Revenue to inspect premises for the purpose of ascertaining its market value, or any other matter for the purposes of this Part.

DETAILS OF CLAUSE

2. Subsection (1) provides an officer authorised by the Board of Inland Revenue to inspect premises for the purpose of valuation or any other matter connected with stamp duty land tax.
3. Subsection (2) provides an offence with a penalty on summary conviction of a fine not exceeding level 1 on the standard scale.

BACKGROUND

4. This clause applies to stamp duty land tax the current power (and penalty) which exists for capital gains tax in section 111 of TMA to inspect premises.
5. In general stamp duty land tax will be due on the consideration paid not the market value but there are exceptions preventing avoidance. For example see clause 53.

EXPLANATORY NOTE

CLAUSE 95: OFFENCE OF FRAUDULENT EVASION OF TAX

SUMMARY

1. This clause provides an offence of fraudulent evasion of stamp duty land tax based on section 144 Finance Act 2000 (which created an equivalent offence for income tax).

DETAILS OF THE CLAUSE

2. Subsection (1) provides an offence of fraudulent evasion of tax. The offence is committed by a person who is knowingly concerned in the fraudulent evasion of his own tax or that of another person.

3. Subsection (2) provides a penalty:

- on summary conviction of imprisonment not exceeding 6 months or a fine not exceeding the statutory maximum or both
- on conviction on indictment to imprisonment for a term not exceeding 7 years or a fine or both.

BACKGROUND

4. This clause reproduces for stamp duty land tax the offence provided by section 144 of Finance Act 2000.

5. Applying this clause to stamp duty land tax has makes stamp duty land tax consistent with incometax. Other recent taxes have included a similar provision.

6. The clause will permit stamp duty land tax offences to be dealt with side by side with income tax offences.

7. Stamp duty has an old criminal offence relating to stamps and dies (see section 13 Stamp Duty Management Act 1891) which is not needed in stamp duty land tax.