

## **Directions under regulation 3 of the Stamp Duty Land Tax (Electronic Communications) Regulations 2005**

### *Returns under Part 1 of Schedule 10 to the Finance Act 2003*

The Commissioners for Her Majesty's Revenue and Customs ("the Commissioners") direct that, on and after 13 July 2005, a person who is required to deliver a land transaction return under Part 1 of Schedule 10 to the Finance Act 2003 ("the relevant information") is authorised to do so over the Internet.

The Commissioners further direct that —

(a) the methods approved by them for —

- i. authenticating the identity of the person sending the relevant information,
- ii. delivery of the relevant information, and
- iii. authenticating the relevant information; and

(b) the form approved by them in which the relevant information is to be delivered; are the methods and form set out, at the time of, and for the purposes of, the delivery of the relevant information, in the terms and conditions for use of the Stamp Taxes Online Land Transaction Return on the website of Her Majesty's Revenue and Customs ([www.hmrc.gov.uk](http://www.hmrc.gov.uk)).

### *Agents acting on behalf of purchasers – returns under Part 1 of Schedule 10 to the Finance Act 2003*

The Commissioners for Her Majesty's Revenue and Customs further direct that, on and after 13 July 2005, an agent who delivers information on behalf of a person who is required to deliver the relevant information is authorised to do so over the Internet provided that the following conditions are met.

The first condition is that —

(a) the agent makes a copy of the relevant information before it is sent; and

(b) the person, who is required to deliver the land transaction return, makes a declaration to the agent, before the return is sent, that either

- i) the relevant information contained is correct to the best of his knowledge and belief, or
- ii) the relevant information, with the exception of the effective date, is correct to the best of his knowledge and belief.

The second condition is that the agent completes the appropriate declaration within the Stamp Taxes Online computer application.

The Commissioners further direct that —

(a) the methods approved by them for —

- i. authenticating the identity of the person sending the relevant information,
- ii. delivery of the relevant information, and
- iii. authenticating the relevant information; and

(b) the form approved by them in which the relevant information is to be delivered; are the methods and form set out, at the time of, and for the purposes of, the delivery of the relevant information, in the terms and conditions for use of the Stamp Taxes Online Land Transaction Return on the Inland Revenue website ([www.hmrc.gov.uk](http://www.hmrc.gov.uk)) .

*David Varney*

*Helen Ghosh*

11th July 2005 Two of the Commissioners for Her Majesty's Revenue and Customs