
Status: Point in time view as at 07/12/2007.

Changes to legislation: Finance Act 2003, Cross Heading: Value added tax is up to date with all changes known to be in force on or before 30 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 4

STAMP DUTY LAND TAX: CHARGEABLE CONSIDERATION

Value added tax

- 2 The chargeable consideration for a transaction shall be taken to include any value added tax chargeable in respect of the transaction, other than value added tax chargeable by virtue of an election under paragraph 2 of Schedule 10 to the Value Added Tax Act 1994 (c. 23) made after the effective date of the transaction.

Status:

Point in time view as at 07/12/2007.

Changes to legislation:

Finance Act 2003, Cross Heading: Value added tax is up to date with all changes known to be in force on or before 30 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.