
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2004, Cross Heading: Agreement for lease. (See end of Document for details)

SCHEDULES

SCHEDULE 39

STAMP DUTY LAND TAX AND STAMP DUTY

PART 1

AMENDMENTS TO PART 4 OF THE FINANCE ACT 2003: GENERAL

Agreement for lease

- 3 In section 44 (contract and conveyance), after subsection (9) insert—
- “(9A) Where—
- (a) paragraph 12A of Schedule 17A applies (agreement for lease), or
 - (b) paragraph 19(3) to (6) of Schedule 17A applies (missives of let etc in Scotland),
- it applies in place of subsections (4), (8) and (9).”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2004, Cross Heading:
Agreement for lease.