

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2012, Paragraph 3. (See end of Document for details)

SCHEDULES

SCHEDULE 35

STAMP DUTY LAND TAX: HIGHER RATE FOR CERTAIN TRANSACTIONS

Higher rate of tax: main provisions

3 After section 55 insert—

“55A Amount of tax chargeable: higher rate for certain transactions

Schedule 4A provides for the calculation of the tax chargeable in respect of certain transactions involving higher threshold interests in dwellings.”

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