
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1987, Cross Heading: Renounceable letters of allotment, etc.. (See end of Document for details)

SCHEDULES

SCHEDULE 7

STAMP DUTY RESERVE TAX

Renounceable letters of allotment, etc.

- 3 (1) In section 88(3)(a), after the words “subsection (2)” there shall be inserted the words “the words 'the expiry of the period of two months beginning with' and”.
- (2) This paragraph shall have effect in relation to agreements made on or after 1st August 1987.

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