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*Status: Point in time view as at 28/03/2000.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2000, Cross Heading: Introductory. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 32

#### STAMP DUTY ON SEVEN YEAR LEASES: TRANSITIONAL PROVISIONS

##### *Introductory*

- 1 In this Schedule—
- “additional duty”, in relation to an instrument, means additional stamp duty chargeable on the instrument as a result of section 116;
  - “the appropriate amount of duty”, in relation to an instrument, means the stamp duty that would have been chargeable on the instrument if section 116 had been in force when it was executed; and
  - “the commencement date” means 28th March 2000.

**Status:**

Point in time view as at 28/03/2000.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2000, Cross Heading: Introductory.