



Finance Act 2000

2000 CHAPTER 17

PART IV

STAMP DUTY AND STAMP DUTY RESERVE TAX

Stamp duty

115 Rates: duty on lease chargeable by reference to rent

- (1) In Schedule 13 to the Finance Act 1999 (instruments chargeable and rates of duty), in Part II (lease)—
 - (a) in paragraph 11, in paragraph 1 of the table, and
 - (b) in paragraph 12(3), in paragraph 1(a) and (b) of the table, for “£500” substitute “£5,000”.
- (2) This section has effect in relation to instruments executed on or after 28th March 2000.
- (3) This section shall be deemed to have come into force on 28th March 2000.