

Status: Point in time view as at 06/04/2007.

Changes to legislation: Finance Act 2003, Cross Heading: Indemnity given by purchaser is up to date with all changes known to be in force on or before 08 September 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 4

STAMP DUTY LAND TAX: CHARGEABLE CONSIDERATION

Indemnity given by purchaser

- 16 Where the purchaser agrees to indemnify the vendor in respect of liability to a third party arising from breach of an obligation owed by the vendor in relation to the land that is the subject of the transaction, neither the agreement nor any payment made in pursuance of it counts as chargeable consideration.

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Changes to legislation:

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