

*Status: Point in time view as at 10/07/2003.*

*Changes to legislation: Finance Act 2003, Paragraph 4 is up to date with all changes known to be in force on or before 28 July 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)*

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## SCHEDULES

### SCHEDULE 5

#### STAMP DUTY LAND TAX: AMOUNT OF TAX CHARGEABLE: RENT

##### *Rent payable*

- 4 (1) For the purposes of this Schedule a single sum expressed to be payable in respect of rent, or expressed to be payable in respect of rent and other matters but not apportioned, shall be treated as entirely rent.

This is without prejudice to the application of paragraph 4 of Schedule 4 (chargeable consideration: just and reasonable apportionment) where separate sums are expressed to be payable in respect of rent and other matters.

- (2) Subject to paragraph 5 (effect of provision for rent review), section 51 (contingent, uncertain or unascertained consideration) applies in relation to rent as in relation to other chargeable consideration, but no application may be made under section 90 (application to defer payment in case of contingent or uncertain consideration) in respect of tax chargeable under this Schedule.
- (3) No account shall be taken for the purposes of this Schedule of any provision for rent to be adjusted in line with the retail price index.

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