

*Status: Point in time view as at 17/07/2012.*

*Changes to legislation: Finance Act 2003, Paragraph 7 is up to date with all changes known to be in force on or before 06 August 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 5

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

##### *Treatment of lease for indefinite term*

F17 .....

#### **Textual Amendments**

- F1** Sch. 5 paras. 4-7 repealed (with effect in accordance with Sch. 39 para. 26 of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 42 Pt. 4\(2\)](#) (which amending provision re-enacts, subject to certain changes, a corresponding amendment made by the now revoked [Stamp Duty and Stamp Duty Land Tax \(Variation of the Finance Act 2003\) \(No. 2\) Regulations 2003 \(S.I. 2003/2816\)](#), see Sch. 39 para. 14)

**Status:**

Point in time view as at 17/07/2012.

**Changes to legislation:**

Finance Act 2003, Paragraph 7 is up to date with all changes known to be in force on or before 06 August 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.