



Finance Act 2003

2003 CHAPTER 14

PART 4

STAMP DUTY LAND TAX

Interpretation etc

118 Meaning of “market value”

For the purposes of this Part “market value” shall be determined as for the purposes of the Taxation of Chargeable Gains Act 1992 (c. 12) (see sections 272 to 274 of that Act).

Commencement Information

II Pt. 4 wholly in force at Royal Assent subject to Sch. 19, see s. 124, Sch. 19 para. 1(1)

Status:

Point in time view as at 19/07/2006. This version of this provision has been superseded.

Changes to legislation:

Finance Act 2003, Section 118 is up to date with all changes known to be in force on or before 09 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.