
Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2006, Paragraph 6. (See end of Document for details)

SCHEDULES

SCHEDULE 25

STAMP DUTY LAND TAX: AMENDMENTS OF SCHEDULE 17A TO FA 2003

Disapplication of “new lease” treatment for certain rent increases after fifth year

- 6 (1) In paragraph 13 (increase in rent treated as grant of new lease: variation of lease), in the heading, after “*variation of lease*” insert “*in first five years*”.
- (2) In sub-paragraph (1) of that paragraph, after “to increase the amount of the rent” insert “as from a date before the end of the fifth year of the term of the lease”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2006, Paragraph 6.