



Finance Act 2012

2012 CHAPTER 14

PART 8

OTHER TAXES

Stamp duty land tax, stamp duty reserve tax and stamp duty

215 Disclosure of stamp duty land tax avoidance schemes

In section 308 of FA 2004 (duties of promoter), after subsection (5) insert—

- “(6) The Treasury may by regulations provide for this section to apply with modifications in relation to proposals or arrangements that—
- (a) enable, or might be expected to enable, a person to obtain an advantage in relation to stamp duty land tax, and
 - (b) are of a description specified in the regulations.”