



Finance Act 2016

2016 CHAPTER 24

PART 8

SDLT AND ATED

Stamp duty land tax

132 SDLT: minor amendments of section 55 of FA 2003

In section 55 of FA 2003 (general rules on calculating the amount of stamp duty land tax chargeable), in subsection (5)—

- (a) for “74(2) and (3)” substitute “ 74(1B) ”, and
- (b) for “rate” substitute “ amount ”.

Status:

Point in time view as at 15/09/2016.

Changes to legislation:

Finance Act 2016, Section 132 is up to date with all changes known to be in force on or before 18 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.