
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2018, Paragraph 10. (See end of Document for details)*

SCHEDULES

SCHEDULE 11 **U.K.**

STAMP DUTY LAND TAX: HIGHER RATES FOR ADDITIONAL DWELLINGS

Minor and consequential amendments

- 10 In paragraph 8—
- (a) in sub-paragraph (1) for “ceases to be” substitute “ is not ”,
 - (b) in sub-paragraph (2) for “was” substitute “ is ”,
 - (c) in sub-paragraph (3) for “its ceasing to be a higher rates transaction” substitute “ the application of paragraph 3(7) ”, and
 - (d) in sub-paragraph (4) for “its ceasing to be a higher rates transaction” substitute “ the application of paragraph 3(7) ”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2018, Paragraph 10.