

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2021, Paragraph 5. (See end of Document for details)

SCHEDULES

SCHEDULE 17

SDLT (RELIEF FROM HIGHER RATE CHARGE FOR CERTAIN HOUSING CO-OPERATIVES ETC): MINOR AND CONSEQUENTIAL AMENDMENTS

- 5 (1) Section 86 (payment of tax) is amended as follows.
- (2) In subsection (2)(za), for “5K” substitute “ 5L ”.
- (3) In subsection (2A), for “and 6H” substitute “ , 6H and 6I ”.

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