
STATUTORY INSTRUMENTS

2003 No. 2914

TAXES

The Stamp Duty Land Tax (Amendment of
Schedule 5 to the Finance Act 2003) Regulations 2003

Made - - - - 13th November 2003

Coming into force 1st December 2003

THE STAMP DUTY LAND TAX (AMENDMENT OF
SCHEDULE 5 TO THE FINANCE ACT 2003) REGULATIONS 2003

1. Citation and commencement
2. Amendment of Schedule 5 to the Finance Act 2003
Signature

SCHEDULE — AMENDMENTS TO SCHEDULE 5 TO THE FINANCE ACT 2003

1. Tax to be chargeable in respect of rent on “slice” system
2. Rent and other consideration: treatment of linked transactions

Explanatory Note