

SCHEDULES

SCHEDULE 10

STAMP DUTY LAND TAX: MISCELLANEOUS AMENDMENTS

PART 1

AMENDMENTS COMING INTO FORCE IN ACCORDANCE WITH PARAGRAPH 16

Group relief

- 5 In paragraph 4 of Schedule 7 (cases in which group relief is not withdrawn)—
- (a) in sub-paragraph (3), for paragraph (b) substitute—
 - “(b) another company that—
 - (i) is above the vendor in the group structure, and
 - (ii) as a result of the transaction ceases to be a member of the same group as the purchaser.”, and
 - (b) in sub-paragraph (5), for “this purpose” substitute “the purposes of sub-paragraphs (3) and (4)”.