
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2005, Cross Heading: Transfer of rights: exclusion of transaction to which alternative finance provisions apply. (See end of Document for details)

SCHEDULES

SCHEDULE 10

STAMP DUTY LAND TAX: MISCELLANEOUS AMENDMENTS

PART 1

AMENDMENTS COMING INTO FORCE IN ACCORDANCE WITH PARAGRAPH 16

Transfer of rights: exclusion of transaction to which alternative finance provisions apply

- 2 In section 45 (contract and conveyance: effect of transfer of rights) at the end of subsection (3) insert “ except in a case where the secondary contract gives rise to a transaction that is exempt from charge by virtue of subsection (3) of section 73 (alternative property finance: land sold to financial institution and re-sold to individual) ”.

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apply.