Changes to legislation: *There are currently no known outstanding effects for the Finance (No. 3) Act 2010, Paragraph 4. (See end of Document for details)*

SCHEDULES

SCHEDULE 12

RECOVERY OF OVERPAID TAX ETC

PART 1

STAMP DUTY LAND TAX

Consequential amendments

4 (1) Schedule 10 (returns, enquiries, assessments and appeals) is amended as follows.

(2) In the heading at the beginning of Part 6, after "RELIEF IN THE CASE OF" insert " OVERPAID TAX OR ".

(3) In paragraph 45(1) (determination of market value by relevant tribunal), for "paragraphs 34(6) or" substitute " paragraph ".

Changes to legislation:
There are currently no known outstanding effects for the Finance (No. 3) Act 2010, Paragraph 4.