
Changes to legislation: There are currently no known outstanding effects for the Stamp Duty Land Tax Act 2015, Paragraph 4. (See end of Document for details)

SCHEDULE

CONSEQUENTIAL AMENDMENTS

Reliefs

- 4 (1) In section 80(2) (requirement to make return where contingency ceases, or consideration is ascertained, and tax or additional tax is payable etc)—
- (a) in the opening words, after “before” insert “ (calculated in either case according to the effective date of the transaction) ”, and
 - (b) omit paragraph (c), but not the “and” at the end.
- (2) In section 80(4) (cases where less tax payable) after “in respect of a transaction” insert “ (calculated according to its effective date) ”.

Changes to legislation:

There are currently no known outstanding effects for the Stamp Duty Land Tax Act 2015, Paragraph 4.