



Finance Act 2016

2016 CHAPTER 24

PART 8

SDLT AND ATED

Stamp duty land tax

132 SDLT: minor amendments of section 55 of FA 2003

In section 55 of FA 2003 (general rules on calculating the amount of stamp duty land tax chargeable), in subsection (5)—

- (a) for “74(2) and (3)” substitute “74(1B)”, and
- (b) for “rate” substitute “amount”.