

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2018, Paragraph 7. (See end of Document for details)

SCHEDULES

SCHEDULE 11

STAMP DUTY LAND TAX: HIGHER RATES FOR ADDITIONAL DWELLINGS

Minor and consequential amendments

- 7 In paragraph 2, after sub-paragraph (3) insert—
- “(3A) Sub-paragraphs (2) and (3) are subject to paragraph 9A (spouses and civil partners purchasing from one another).”

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