



Finance Act 2018

2018 CHAPTER 3

PART 2

INDIRECT TAXES

Stamp duty land tax

40 Higher rates for additional dwellings

Schedule 11 contains amendments to Schedule 4ZA to FA 2003 (stamp duty land tax: higher rates for additional dwellings and dwellings purchased by companies).

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2018, Section 40.