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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2012, Paragraph 2. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 35

#### STAMP DUTY LAND TAX: HIGHER RATE FOR CERTAIN TRANSACTIONS

##### *Higher rate of tax: main provisions*

- 2 (1) Section 55 (amount of tax chargeable: general) is amended as follows.
- (2) In subsection (1), after “chargeable transaction” insert “ to which this section applies ”.
- (3) After that subsection insert—
- “(1A) This section applies to any chargeable transaction other than a transaction to which paragraph 3 of Schedule 4A or step 4 of section 74(1A) (higher rate for certain transactions) applies.”
- <sup>F1</sup>(4) .....
- (5) In subsection (5), for “74” substitute “ 74(2) and (3) ”.
- <sup>F2</sup>(6) .....

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#### **Textual Amendments**

- F1** Sch. 35 para. 2(4) omitted (with effect in accordance with s. 2(2) of the amending Act) by virtue of Stamp Duty Land Tax Act 2015 (c. 1), **Sch. para. 21(c)(ii)** (with s. 2(3)-(6))
- F2** Sch. 35 para. 2(6) omitted (with effect in accordance with s. 2(2) of the amending Act) by virtue of Stamp Duty Land Tax Act 2015 (c. 1), **Sch. para. 21(c)(ii)** (with s. 2(3)-(6))

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2012, Paragraph 2.