
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1987, Paragraph 7. (See end of Document for details)*

SCHEDULES

SCHEDULE 7

STAMP DUTY RESERVE TAX

Interest on tax repayments

- 7 (1) In section 92, after subsection (4) there shall be inserted —
- “(4A) Interest paid under subsection (2) above shall not constitute income for any tax purposes.”
- (2) This paragraph shall be deemed always to have had effect.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1987, Paragraph 7.