
Changes to legislation: Finance Act 2011, Cross Heading: Other amendments of Part 4 of FA 2003 is up to date with all changes known to be in force on or before 22 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 22

TRANSFERS INVOLVING MULTIPLE DWELLINGS

Other amendments of Part 4 of FA 2003

F14

Textual Amendments

F1 Sch. 22 para. 4 omitted (with effect in accordance with Sch. 39 para. 10(4) of the amending Act) by virtue of Finance Act 2012 (c. 14), Sch. 39 para. 8(2)(f) (with Sch. 39 paras. 11-13)

- 5 In section 87(3) of that Act (interest on unpaid tax), after paragraph (a) insert—
“(aza) in the case of an amount payable by virtue of paragraph 6 of Schedule 6B (adjustment for change of circumstances), the date of the event;”.
- 6 In paragraph 9 of Schedule 5 to that Act (amount of tax chargeable: rent)—
(a) in sub-paragraph (4), after “section 55” insert “ or Schedule 6B ”, and
(b) in sub-paragraph (5), after “section” insert “ or Schedule ”.
- 7 In paragraph 12(2A) of Schedule 10 to that Act (notice of enquiry into return), for “or 81A (return or further return in consequence of later linked transaction)” substitute “, 81A (return or further return in consequence of later linked transaction) or paragraph 6 of Schedule 6B (adjustment for change of circumstances) ”.
- 8 In paragraphs 11(2C) and 19(2C) of Schedule 15 to that Act (partnerships), in the substituted sub-paragraph (4), for “ as it has ” substitute “or Schedule 6B as they have”.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 23 para. 45(1)(ia) inserted by [2017 c. 10 Sch. 11 para. 6\(3\)](#)
- Sch. 23 para. 2(1A) inserted by [S.I. 2019/397 reg. 2\(2\)](#) (This amendment not applied to legislation.gvo.uk. Amending Regulations revoked on IP completion day by S.I. 2020/1544, regs. 1, 8; S.I. 2020/1641, reg. 2, Sch.)
- Sch. 23 para. 15A inserted by [S.I. 2019/397 reg. 2\(3\)](#) (This amendment not applied to legislation.gvo.uk. Amending Regulations revoked on IP completion day by S.I. 2020/1544, regs. 1, 8; S.I. 2020/1641, reg. 2, Sch.)