Changes to legislation: *There are currently no known outstanding effects for the Finance Act 2013, Paragraph 4. (See end of Document for details)*

SCHEDULES

SCHEDULE 39

STAMP DUTY LAND TAX: TRANSACTIONS ENTERED INTO BEFORE COMPLETION OF CONTRACT

4 In section 57A (sale and leaseback arrangements), in subsection (3)(c)—

(a) omit "section 45 (contract and conveyance: effect of transfer of rights) or", and

(b) after the second occurrence of "transfer of rights)" insert " or a pre-completion transaction within the meaning of Schedule 2A (transactions entered into before completion of contract) ".

Changes to legislation:
There are currently no known outstanding effects for the Finance Act 2013, Paragraph 4.