
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, Cross Heading: Abnormal rent increases. (See end of Document for details)

SCHEDULES

SCHEDULE 41

STAMP DUTY LAND TAX ON LEASES

Abnormal rent increases

- 7 (1) In Schedule 17A, omit paragraphs 14 and 15 (abnormal increases in rent after fifth year).
- (2) Accordingly, the following are also repealed—
- (a) in Schedule 25 to FA 2006, paragraphs 7, 8 and 9(5), and
 - (b) in Schedule 3 to the Scotland Act 2012, paragraph 27(9).

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Abnormal rent increases.