



Stamp Duty Land Tax Act 2015

CHAPTER 1

STAMP DUTY LAND TAX ACT 2015

- 1 Change in method of calculating tax on residential property transactions
- 2 Citation, commencement and transitional provision etc

SCHEDULE — Consequential amendments

Introductory

- 1 Part 4 of the Finance Act 2003 (stamp duty land...

Reliefs

- 2 (1) Section 74 (exercise of collective rights by tenants of...
- 3 In section 75 (crofting community right to buy) for subsections...
- 4 (1) In section 80(2) (requirement to make return where contingency...
- 5 In section 81ZA(1)(c) (alternative finance arrangements: additional tax where reliefs...
- 6 In section 81A(1) (requirement to make return in consequence of...
- 7 (1) Schedule 6B (transfers involving multiple dwellings) is amended as...
- 8 In paragraph 8(1) of Schedule 7 (acquisition relief)—

Further consequential amendments

- 9 In section 77(1)(b) (notifiable transactions) for “which tax is chargeable...
- 10 In section 77A(2)(a) (notifiable transactions: exception of certain acquisitions of...

Changes to legislation: There are currently no known outstanding effects
for the Stamp Duty Land Tax Act 2015. (See end of Document for details)

- 11 In section 109(2)(b) (general power to vary Part 4 of...
- 12 In section 122 omit the entry for “rate of tax”....
- 13 In paragraph 3(1)(b) of Schedule 4A (certain high-value transactions
not...
- 14 In paragraph 4B(1) of Schedule 9 (shared ownership transactions) for...
- 15 In paragraph 12 of Schedule 9 (shared ownership trusts) for...
- 16 In paragraph 30(2) of Schedule 15 (partnerships) in paragraph (a)...
- 17 In paragraph 3(3) of Schedule 17A (leases that continue after...
- 18 In paragraph 4(3) of Schedule 17A (treatment of leases for...
- 19 In paragraph 7(1) of Schedule 19 (old linked transactions relevant...
- 20 In paragraph 9(4) of Schedule 19 (exercise of option or...

Consequential amendments of amending enactments

- 21 In consequence of amendments made by preceding provisions of this...

Changes to legislation:

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