
STATUTORY INSTRUMENTS

2012 No. 2396

STAMP DUTY LAND TAX

The Stamp Duty Land Tax (Avoidance Schemes)
(Specified Proposals or Arrangements) Regulations 2012

Made - - - - 17th September 2012
Laid before the House of
Commons - - 18th September 2012
Coming into force 1st November 2012

THE STAMP DUTY LAND TAX (AVOIDANCE
SCHEMES) (SPECIFIED PROPOSALS OR
ARRANGEMENTS) REGULATIONS 2012

1. Citation and commencement
2. Interpretation
3. Application
4. (1) Condition A is that a chargeable interest is acquired...
5. Modification of section 308 of the Finance Act 2004
6. (1) Where, for the purposes of section 308 of the...
Signature
Explanatory Note