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Changes to legislation: There are currently no known outstanding effects for the Finance Act 2000, Paragraph 5. (See end of Document for details)

## SCHEDULES

## **SCHEDULE 32**

STAMP DUTY ON SEVEN YEAR LEASES: TRANSITIONAL PROVISIONS

Stamping following earlier adjudication

Section 12A(1) of the Stamp Act 1891 (adjudicated instruments not to be stamped other than in accordance with adjudication decision) does not prevent an instrument to which this Schedule applies which is stamped with less than the appropriate amount of duty from being stamped with additional duty.

## **Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2000, Paragraph 5.