
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2005, Cross Heading: Consequential amendments. (See end of Document for details)

SCHEDULES

SCHEDULE 8

STAMP DUTY LAND TAX: ALTERNATIVE PROPERTY FINANCE

Consequential amendments

- 5 (1) Section 73 (alternative property finance: land sold to individual and re-sold to individual) is amended as follows.
- (2) In subsection (2)(b), for “section 72(1)” substitute “ section 71A(1), 72(1) or 72A(1) ”.
- (3) In subsection (5)(a), for “section 72” substitute “ section 71A ”.
- 6 In section 122 (index of defined expressions), in the entry for “notifiable (in relation to a land transaction)” at the end insert “ (see too sections 71A(7) and 72A(7)) ”.

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