
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2005, Paragraph 5. (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 ”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2005, Paragraph 5.