
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2006, Cross
Heading: Agricultural tenancies variable under statutory provisions. (See end of Document for details)

SCHEDULES

SCHEDULE 25

STAMP DUTY LAND TAX: AMENDMENTS OF SCHEDULE 17A TO FA 2003

Agricultural tenancies variable under statutory provisions

- 2 (1) In paragraph 7 (variable or uncertain rent), after sub-paragraph (4) insert—
- “(4A) For the purposes of this paragraph and paragraph 8, the cases where the amount of rent payable under a lease is uncertain or unascertained include cases where there is a possibility of that amount being varied under—
- (a) section 12, 13 or 33 of the Agricultural Holdings Act 1986,
 - (b) Part 2 of the Agricultural Tenancies Act 1995,
 - (c) section 13, 14, 15 or 31 of the Agricultural Holdings (Scotland) Act 1991, or
 - (d) section 9, 10 or 11 of the Agricultural Holdings (Scotland) Act 2003.”
- (2) In paragraph 13(2), for the words after “increase of rent” substitute “in pursuance of—
- (a) a provision contained in the lease, or
 - (b) a provision mentioned in any of paragraphs (a) to (d) of paragraph 7(4A).”

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