

Changes to legislation: Finance Act 2008, Cross Heading: Saving for certain land transactions is up to date with all changes known to be in force on or before 27 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 32

STAMP DUTY: ABOLITION OF FIXED DUTY ON CERTAIN INSTRUMENTS

PART 2

CONSEQUENTIAL PROVISIONS AND SAVING

Saving for certain land transactions

- 22 (1) The following provisions of this Schedule do not have effect in relation to an instrument effecting a land transaction or a duplicate or counterpart of such an instrument—
- (a) paragraphs 1 to 3,
 - (b) paragraph 10,
 - (c) paragraph 12,
 - (d) paragraph 18, and
 - (e) the repeal of paragraphs 10(b) and 11(b) of Schedule 14 to FA 1999.
- (2) In sub-paragraph (1) “land transaction” has the same meaning as in Part 4 of FA 2003, except that it does not include a transfer of an interest in a property-investment partnership (within the meaning of Schedule 15 of that Act).

Changes to legislation:

Finance Act 2008, Cross Heading: Saving for certain land transactions is up to date with all changes known to be in force on or before 27 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)