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*Changes to legislation: There are currently no known outstanding effects for the Finance (No. 3) Act 2010, Paragraph 4. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 12

#### RECOVERY OF OVERPAID TAX ETC

##### PART 1

##### STAMP DUTY LAND TAX

##### *Consequential amendments*

- 4 (1) Schedule 10 (returns, enquiries, assessments and appeals) is amended as follows.
- (2) In the heading at the beginning of Part 6, after “RELIEF IN THE CASE OF” insert “OVERPAID TAX OR”.
- (3) In paragraph 45(1) (determination of market value by relevant tribunal), for “paragraphs 34(6) or” substitute “paragraph”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 3) Act 2010, Paragraph 4.