Status: This is the original version (as it was originally enacted).

SCHEDULES

SCHEDULE 35

STAMP DUTY LAND TAX: HIGHER RATE FOR CERTAIN TRANSACTIONS

Higher rate of tax: main provisions

3 After section 55 insert—

"55A Amount of tax chargeable: higher rate for certain transactions

Schedule 4A provides for the calculation of the tax chargeable in respect of certain transactions involving higher threshold interests in dwellings."