
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2012, Paragraph 5. (See end of Document for details)

SCHEDULES

SCHEDULE 39

REPEAL OF MISCELLANEOUS RELIEFS ETC

PART 1

STAMP DUTY AND STAMP DUTY LAND TAX

Acquisitions

- 5 (1) The following provisions are repealed—
- (a) section 76 of FA 1986 (rate of stamp duty payable on acquisitions), and
 - (b) section 113 of, and Schedule 35 to, FA 2002 (withdrawal of relief for company acquisitions).
- (2) In consequence of the provision made by sub-paragraph (1), omit the following provisions—
- (a) in section 98(5) of TMA 1970, in the Table—
 - (i) in the first column, the entry relating to paragraph 11 of Schedule 35 to FA 2002, and
 - (ii) in the second column, the entry relating to paragraph 7 of that Schedule;
 - (b) in Schedule 14 to FA 1999, paragraph 15;
 - (c) in section 127 of FA 2000, subsection (4);
 - (d) in FA 2002, section 112;
 - (e) in FA 2003—
 - (i) section 127, and
 - (ii) in Schedule 19, paragraph 6(3);
 - (f) in Schedule 21 to the Legal Services Act 2007, paragraph 136;
 - (g) in Schedule 1 to CTA 2010, paragraphs 196, 372 and 376.

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