



Finance Act 2012

2012 CHAPTER 14

PART 9

MISCELLANEOUS MATTERS

High value residential property or dwellings

226 New tax on ownership of high-value residential properties or dwellings

The Commissioners for Her Majesty's Revenue and Customs may incur expenditure in preparing for the introduction of a new tax to be charged in respect of high-value residential properties or dwellings owned otherwise than by individuals.