
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, Paragraph 4. (See end of Document for details)

SCHEDULES

SCHEDULE 41

STAMP DUTY LAND TAX ON LEASES

Leases that continue after a fixed term

- 4 In section 87 (interest on unpaid tax), in subsection (3)—
- (a) after paragraph (aa) insert—
 - “(aaa) in the case of an amount payable under paragraph 3(3) of Schedule 17A (leases that continue after a fixed term) by reason of the continuation of a lease for a period (or further period) under paragraph 3(2) or (6) of that Schedule, the final day of the period (or further period),” and
 - (b) in paragraph (ab) omit “3(3) or” and “leases that continue after a fixed term and”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2013, Paragraph 4.