



# Stamp Duty Land Tax Act 2015

## CHAPTER 1

### STAMP DUTY LAND TAX ACT 2015

- 1 Change in method of calculating tax on residential property transactions
- 2 Citation, commencement and transitional provision etc

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#### SCHEDULE — Consequential amendments

##### *Introductory*

- 1 Part 4 of the Finance Act 2003 (stamp duty land...)

##### *Reliefs*

- 2 (1) Section 74 (exercise of collective rights by tenants of...)
- 3 In section 75 (crofting community right to buy) for subsections...
- 4 (1) In section 80(2) (requirement to make return where contingency...)
- 5 In section 81ZA(1)(c) (alternative finance arrangements: additional tax where reliefs...)
- 6 In section 81A(1) (requirement to make return in consequence of...)
- 7 (1) Schedule 6B (transfers involving multiple dwellings) is amended as...
- 8 In paragraph 8(1) of Schedule 7 (acquisition relief)—

##### *Further consequential amendments*

- 9 In section 77(1)(b) (notifiable transactions) for “which tax is chargeable...)
- 10 In section 77A(2)(a) (notifiable transactions: exception of certain acquisitions of...)

*Changes to legislation: There are currently no known outstanding effects for the Stamp Duty Land Tax Act 2015. (See end of Document for details)*

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- 11 In section 109(2)(b) (general power to vary Part 4 of...
- 12 In section 122 omit the entry for “rate of tax”....
- 13 In paragraph 3(1)(b) of Schedule 4A (certain high-value transactions not...
- 14 In paragraph 4B(1) of Schedule 9 (shared ownership transactions) for...
- 15 In paragraph 12 of Schedule 9 (shared ownership trusts) for...
- 16 In paragraph 30(2) of Schedule 15 (partnerships) in paragraph (a)...
- 17 In paragraph 3(3) of Schedule 17A (leases that continue after...
- 18 In paragraph 4(3) of Schedule 17A (treatment of leases for...
- 19 In paragraph 7(1) of Schedule 19 (old linked transactions relevant...
- 20 In paragraph 9(4) of Schedule 19 (exercise of option or...

*Consequential amendments of amending enactments*

- 21 In consequence of amendments made by preceding provisions of this...

**Changes to legislation:**

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