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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2021, Paragraph 7. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 23

#### RELIEF FROM STAMP DUTY LAND TAX FOR FREEPORT TAX SITES

- 7 In section 87(3) (interest on unpaid tax), after paragraph (aza) insert—
- “(azaa) in the case of an amount payable because relief is withdrawn under Part 3 of Schedule 6C (relief for freeport tax sites), other than in a case to which paragraph 11 of that Schedule (alternative finance arrangements) applies, the date which is the relevant date for the purposes of section 81(1A);
  - (azab) in the case of an amount payable because relief is withdrawn under Part 3 of Schedule 6C (relief for freeport tax sites) in a case to which paragraph 11 of that Schedule (alternative finance arrangements) applies, the date which is the date of the disqualifying event for the purposes of section 81ZA (see subsection (3) of that section);”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2021, Paragraph 7.