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Nota di contenuto	Cover; Title Page; Copyright Page; Table of Contents; Preface; Table of Cases; Table of Statutes; Definitions; 1. Liability to Stamp Duty Land Tax; A. Introduction; B. Events leading to a charge; i. Land transactions; ii. Chargeable interest; iii. Transaction by contract and conveyance; iv. Subsales; C. Liability for Tax; i. Joint purchasers; ii. Partnerships; iii. Trustees of settlement; iv. Unit trust schemes; v. Persons acting as representatives for others; vi. Companies; D. Exempt transactions; i. General; ii. No consideration iii. Residential property exchanges with house building companiesiv. Residential property exchanges with property traders; v. Purchase of employee's dwelling; vi. Compulsory purchase facilitating development; vii. Compliance with a planning obligation; viii. Group relief and reconstruction or acquisition relief; ix. Demutualisation of insurance company or building society; x. Transfer of assets to trustees of unit trust scheme; xi. Incorporation of limited liability partnership (LLP); xii. Transfers involving public bodies; xiii. Parliamentary constituencies reorganisation xiv. Right to buy, shared ownership leases, shared amenity trusts, and

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i. Discount rate

Sommario/riassunto

Written from a practical standpoint, this new edition of the Stamp Duty Land Tax Handbook details how the updated legislation works in common practice. The book's examples and case studies will be highly useful to surveyors, valuers and anyone needs to be kept up to date with the application of tax duty on Land. Unlike most other books in this area, the Handbook is based on practical experience of the work of surveyors applying the latest legislation in making valuations. The authors explain the potential pitfalls and use examples
