

1. Record Nr.	UNINA9910811173503321
Autore	Hart Chris.
Titolo	Stamp duty land tax handbook // Chris Hart, Tony Johnson
Pubbl/distr/stampa	London : , : Routledge, , 2009
ISBN	1-135-33397-1 1-315-04079-4 1-135-33390-4
Edizione	[2nd ed.]
Descrizione fisica	1 online resource (415 p.)
Altri autori (Persone)	JohnsonTony
Disciplina	346.0438
Soggetti	Land titles - Registration and transfer - Taxation - Great Britain Real estate sales tax - Law and legislation - Great Britain Stamp duties - Great Britain Land titles - Registration and transfer - Taxation Real estate sales tax - Law and legislation
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Includes index.
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

rent to mortgagexv. Acquisition by registered social landlord; xvi. Property finance transactions; xvii. Certain leases RSLs; xviii. Transactions in connection with divorce; xix. Variation of wills; xx. Zero-carbon properties; E. Exempt bodies; i. Charities; ii. Health service bodies; iii. Bodies established for national purposes; iv. Crown; 2. Residential Property and Non-Residential Property; A. Residential buildings; i. General; ii. Meaning of residential building; B. Residential land
i. Land forming part of the garden or grounds of a buildingii. Interaction with capital gains tax; iii. Conflicts of interest for vendors and purchasers; iv. Land being developed for residential use; C. Non-residential property; D. Effect of Finance Act 2005 changes; 3. Designated Disadvantaged Areas; A. Origin of designated disadvantaged areas; B. Property partly in a DDA; C. Ascertaining whether a property is within a DDA; D. Current advantages of being located in a DDA; 4. Tax Payable on Purchase; A. General; B. Chargeable consideration; i. Single payment; ii. Payment other than cash
iii. Phased paymentsiv. Contingent payments; v. Debt as consideration; vi. Exchanges; vii. Linked transactions; viii. Payments for chattels; ix. Annuities; C. Amount of tax payable - residential; i. Not within a designated disadvantaged area; ii. Within a DDA; D. Amount of tax payable - non residential; i. Not within a DDA; ii. Within a DDA; 5. Tax Payable or Repayable after Purchase; A. Resolution of contingent event; i. Further payment not deferred by s 90; ii. Further payment deferred by s 90; 6. Tax Payable on Start of Lease; A. General; B. Calculation of net present value
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
