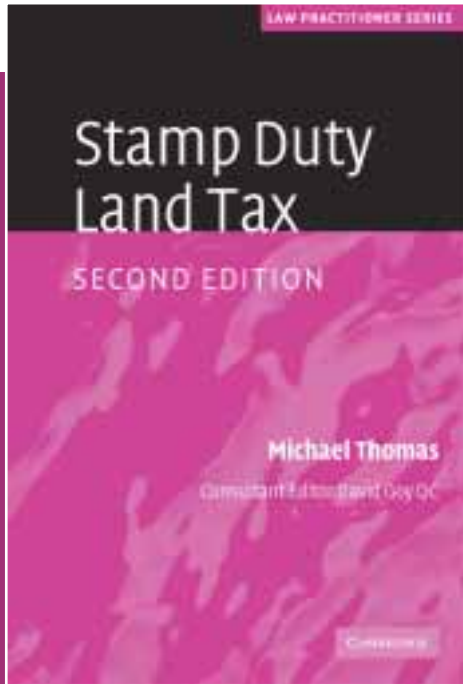


Stamp Duty Land Tax

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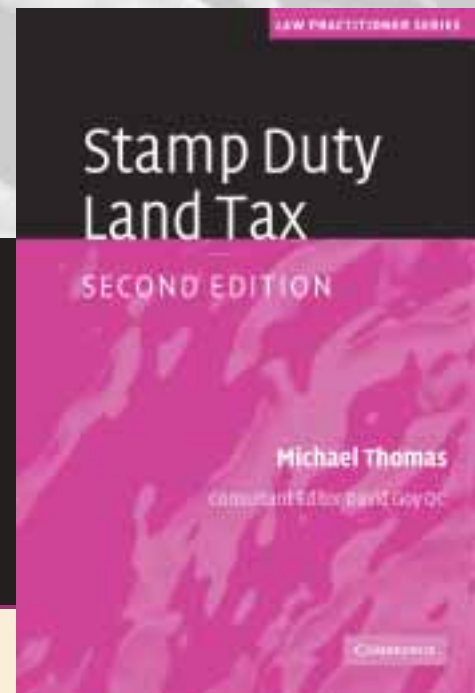
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About the author

Michael Thomas is a barrister at Gray's Inn Tax chambers. His practice spans all areas of tax law and includes giving transactional and planning advice, advising on tax disputes and appearing as advocate. A large proportion of his work involves advising on commercial property transactions.

David Goy QC one of the country's leading tax barristers and the author of several well-known practitioner textbooks is consultant editor.

Alan Cook of McGrigors in Glasgow has contributed the Scots law aspects and other practitioner points.

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- Accessible – SDLT avoids jargon and is written for the non-specialist as well as the specialist
- Relevant – covers just land and property transactions and not all the stamp duties
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- Fully updated planning chapter, covering the anti-avoidance provisions and changes to the compliance regime
- Fully revised compliance chapter containing a commentary on the disclosure rules
- Includes references to Scottish law, and the law relating to Northern Ireland
- The book has been designed for you to dip in and out of so you can find the information you need quickly
- A practitioner checklist offers practical help in submitting returns
- A useful summary table of exemptions and reliefs is also included
- Access to an online bulletin board will ensure that you are kept informed of any last minute changes and key developments

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- New updated edition comprising changes up to 2005 Finance Acts, including detailed coverage of the SDLT treatment of leases and partnerships.
- Includes interpretation and planning recommendations.

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