HMRC - STSM014030 - Stamp Duty Reserve Tax - Rounding

Stamp Duty Reserve Tax liability which includes a fraction of a penny is rounded to the nearest penny (FA86/S99(13)). Where the fraction of a penny is exactly ½, the rounding is to the next whole penny above.

So an amount of tax computed to be £13.4547 is rounded to £13.45, but an amount of tax computed to be £13.4550 is rounded to £13.46.

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