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*Status: This is the original version (as it was originally enacted).*

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## SCHEDULE 22

### MISCELLANEOUS RELIEFS

#### *Lighthouses reliefs*

- 1 A land transaction entered into by or under the direction of the Secretary of State for the purposes of carrying into effect Part 8 of the [Merchant Shipping Act 1995 \(c. 21\)](#) (lighthouses) is relieved from tax.