



Museums and Galleries Act 1992

1992 CHAPTER 44

Transfers to and from certain institutions

[^{F1}8A. Stamp duty land tax

- (1) This section applies to a land transaction by which land occupied wholly or partly for the purposes of an institution specified in column 1 of Schedule 6 to this Act is transferred by the Secretary of State to the body specified in relation to that institution in column 2 of that Schedule.
- (2) For the purposes of stamp duty land tax, the land transaction is exempt from charge.
- (3) Relief under this section must be claimed in a land transaction return or an amendment of such a return.
- (4) In this section—
 - “land transaction” has the meaning given by section 43(1) of the Finance Act 2003;
 - “land transaction return” has the meaning given by section 76(1) of that Act.]

Textual Amendments

- F1** S. 8A inserted (1.12.2003) by [The Stamp Duty Land Tax \(Consequential Amendment of Enactments\) Regulations 2003 \(S.I. 2003/2867\)](#), reg. 1, [Sch. para. 21](#)

Changes to legislation:

There are currently no known outstanding effects for the Museums and Galleries Act 1992, Section 8A.