



Further and Higher Education (Scotland) Act 1992

1992 CHAPTER 37

PART III

MISCELLANEOUS

[^{F1}58A. Stamp duty land tax

- (1) For the purposes of stamp duty land tax, any land transaction effected under or by virtue of any of the provisions of this Act is exempt from charge.
- (2) Relief under this section must be claimed in a land transaction return or an amendment of such a return.
- (3) 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. 58A inserted (1.12.2003) by [The Stamp Duty Land Tax \(Consequential Amendment of Enactments\) Regulations 2003 \(S.I. 2003/2867\)](#), reg. 1, **Sch. para. 19**

Changes to legislation:

There are currently no known outstanding effects for the Further and Higher Education (Scotland) Act 1992, Section 58A.