



Friendly Societies Act 1992

1992 CHAPTER 40

PART X

GENERAL AND SUPPLEMENTARY

General

[^{F1}105A. Stamp duty land tax

- (1) A land transaction effected by or in consequence of—
 - (a) an amalgamation of two or more friendly societies under section 85,
 - (b) a transfer of the engagements of a friendly society under section 86; or
 - (c) a transfer of the engagements of a friendly society pursuant to a direction given by the [^{F2}appropriate authority] under section 90,is exempt from charge for the purposes of stamp duty land tax.
- (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. 105A inserted (1.12.2003) by [The Stamp Duty Land Tax \(Consequential Amendment of Enactments\) Regulations 2003 \(S.I. 2003/2867\)](#), reg. 1, **Sch. para. 20**
- F2** Words in s. 105A(1)(c) substituted (1.4.2013) by [The Financial Services Act 2012 \(Mutual Societies\) Order 2013 \(S.I. 2013/496\)](#), art. 1(1), **Sch. 9 para. 44** (with Sch. 12)

Changes to legislation:

There are currently no known outstanding effects for the Friendly Societies Act 1992, Section 105A.