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**Changes to legislation:** There are currently no known outstanding effects for the Coal Industry Act 1994, Cross Heading: Transactions attracting exemptions. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 4

#### TAXATION PROVISIONS

#### PART II

#### STAMP DUTY AND STAMP DUTY RESERVE TAX

##### *Transactions attracting exemptions*

- 26 For the purposes of this Part of this Schedule a transaction is an exempt transaction if it is a transaction by virtue of which property, rights or liabilities are vested by or under Part I of this Act in a person who is a public-sector body within the meaning of Part I of this Schedule.

**Changes to legislation:**

There are currently no known outstanding effects for the Coal Industry Act 1994, Cross Heading: Transactions attracting exemptions.