
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2012, Cross Heading: FA 1960. (See end of Document for details)

SCHEDULES

SCHEDULE 37

INTERNATIONAL MILITARY HEADQUARTERS, EU FORCES, ETC

FA 1960

- 1 (1) Section 74A of FA 1960 (visiting forces and allied headquarters: stamp duty land tax exemptions) is amended as follows.
 - (2) In subsection (4)—
 - (a) for “allied”, in the first place, substitute “ international military ”, and
 - (b) omit paragraph (c).
 - (3) In subsection (5)—
 - (a) omit paragraph (a),
 - (b) in paragraph (b), after “Council” insert “ made for giving effect to an international agreement ”, and
 - (c) in paragraph (c), after “detachment of” insert “ a ”.
 - (4) Accordingly, in the heading for that section for “**allied**” substitute “**international military**”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2012, Cross Heading: FA 1960.