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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2012, Cross Heading: Land in disadvantaged areas. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 39

#### REPEAL OF MISCELLANEOUS RELIEFS ETC

#### PART 1

#### STAMP DUTY AND STAMP DUTY LAND TAX

##### *Land in disadvantaged areas*

- 7 (1) Sections 92 to 92B of, and Schedule 30 to, FA 2001 (exemption for land in disadvantaged areas) are repealed.
- (2) In consequence of the provision made by sub-paragraph (1), omit the following provisions—
- (a) in FA 2002, section 110;
  - (b) in Schedule 9 to FA 2005, paragraphs 2, 3 and 5;
  - (c) in Schedule 1 to CTA 2010, paragraph 366.
- (3) Despite the repeal of section 92 of FA 2001, any regulations made under subsection (4) of that section continue to have effect for the purposes of section 72DA of the Insolvency Act 1986 (exception from prohibition of appointment of administrative receiver in respect of urban regeneration projects).
- 8 (1) Section 57 of, and Schedule 6 to, FA 2003 (disadvantaged areas relief) are repealed.
- (2) In consequence of the provision made by sub-paragraph (1), omit the following provisions—
- (a) in section 360C of CAA 2001, subsection (2)(b) (and the “or” before it);
  - (b) in FA 2003—
    - (i) section 112(2),
    - (ii) in Schedule 15, paragraph 26, and
    - (iii) in paragraph 18A of Schedule 17A, sub-paragraph (5)(b) (and the “or” before it);
  - (c) in FA 2004, section 298(5);
  - (d) in FA 2005—
    - (i) section 96, and
    - (ii) in Schedule 9, paragraphs 1 and 4;
  - (e) in FA 2008—
    - (i) section 95(6),
    - (ii) in Schedule 30, paragraph 6, and
    - (iii) in Schedule 31, paragraphs 4 and 9;
  - (f) in Schedule 22 to FA 2011, paragraph 4.

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- (3) In Schedule 15 to FA 2003, in paragraph 25(2), for “paragraphs 26 to 28” substitute “ paragraphs 27 and 28 ”.

**Changes to legislation:**

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