



Inclosure Act 1845

1845 CHAPTER 118 8 and 9 Vict

[^{F1}163A. Agreements: stamp duty land tax

- (1) A land transaction effected by or in pursuance of an agreement made or confirmed or used under this Act 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.]

Annotations:

Amendments (Textual)

- F1** S. 163A inserted (1.12.2003) by [The Stamp Duty Land Tax \(Consequential Amendment of Enactments\) Regulations 2003 \(S.I. 2003/2867\)](#), reg. 1, **Sch. para. 1**

Changes to legislation:

There are currently no known outstanding effects for the Inclosure Act 1845, Section 163A.