#### STATUTORY INSTRUMENTS

### 2003 No. 1056

#### **TAXES**

# The Stamp Duty (Disadvantaged Areas) (Application of Exemptions) Regulations 2003

Made - - - 9th April 2003

Laid before the House of

Commons - - 9th April 2003

Coming into force 10th April 2003

## THE STAMP DUTY (DISADVANTAGED AREAS) (APPLICATION OF EXEMPTIONS) REGULATIONS 2003

- 1. Citation, commencement and effect
- 2. Interpretation
- 3. Application of exemptions conferred by section 92 or by Schedule 30 where all the land is residential property
- 4. Leases of land: further provision as to the application of exemptions conferred by section 92 or by Schedule 30
- 5. Application of exemptions conferred by section 92 or by Schedule 30 where land only partly residential property
- 6. Determination of consideration for the purposes of regulations 3, 4 and 5: land situated partly in a disadvantaged area and partly outside such an area
- 7. Land comprising or including six or more separate dwellings
- 8. Revocation of the Variation of Stamp Duties Regulations 2001 Signature

**Explanatory Note**