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SCHEDULE

Amendments to enactments

PART 1

Acts of Parliament

Inclosure Act 1845

1. After section 163 of the Inclosure Act 1845(1) insert—

"Agreements: stamp duty land tax

- **163A.**—(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.".

(1) 1845 c. 118.

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