

SCHEDULE

Amendments to enactments

PART 1

Acts of Parliament

Merchant Shipping Act 1995

24.—(1) Section 221 of the Merchant Shipping Act 1995(1) is amended as follows.

(2) After subsection (2) insert—

“(2A) For the purposes of stamp duty land tax, any land transaction entered into by or under the direction of any general lighthouse authority for the purposes of carrying on those services is exempt from charge.”.

(3) After subsection (4) insert—

“(4A) For the purposes of stamp duty land tax, any land transaction entered into by or under the direction of the Secretary of State for the purposes of carrying this Part into effect is exempt from charge.

(4B) Relief under subsection (2A) or subsection (4A) must be claimed in a land transaction return or an amendment of such a return.

(4C) In this section—

“land transaction” has the meaning given in section 43(1) of the Finance Act 2003;

“land transaction return” has the meaning given by section 76(1) of that Act.”.