

SCHEDULE

Amendments to enactments

PART 1

Acts of Parliament

Broadcasting Act 1996

- 25.**—(1) In Schedule 7 of the Broadcasting Act 1996(1), paragraph 25 is amended as follows.
- (2) For the heading substitute “*Stamp duty and stamp duty land tax*”.
- (3) After sub-paragraph (1) insert—
- “(1A) A land transaction which is effected by a restructuring scheme, or effected in accordance with, or in pursuance of an obligation imposed by a restructuring scheme is exempt from charge for the purposes of stamp duty land tax.
- (1B) Relief under sub-paragraph (1A) must be claimed in a land transaction return or an amendment of such a return.”.
- (4) In sub-paragraph (4), after “In this paragraph—” insert—
- ““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;”.