

SCHEDULE

Amendments to enactments

PART 1

Acts of Parliament

School Standards and Framework Act 1998

28. After section 79 of the School Standards and Framework Act 1998⁽¹⁾ insert—

“Stamp duty land tax

79A.—(1) For the purposes of stamp duty land tax, a land transaction entered into by virtue of any of the provisions mentioned in section 79(1) is exempt from charge.

(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⁾ 1998 c. 31.