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### **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.".

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<sup>(1) 1998</sup> c. 31.