

SCHEDULE

Amendments to enactments

PART 1

Acts of Parliament

Learning and Skills Act 2000

31. After section 94 of the Learning and Skills Act 2000(1) insert—

“Stamp duty land tax

94A.—(1) For the purposes of stamp duty land tax, a land transaction effected by a scheme under section 92 or 93 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.”.