

SCHEDULE

Amendments to enactments

PART 1

Acts of Parliament

Finance Act 1960

6. After section 74 of the Finance Act 1960(1) insert—

“Visiting forces and allied headquarters (stamp duty land tax exemptions)

74A.—(1) This section has effect with a view to conferring exemptions from stamp duty land tax corresponding to exemptions applicable in the case of Her Majesty’s forces in relation to any visiting force of a designated country.

In this section “a force” means any such visiting force.

(2) A land transaction entered into with a view to building or enlarging barracks or camps for a force, or to facilitating the training in the United Kingdom of a force, or to promoting the health or efficiency of a force, is exempt from charge for the purposes of stamp duty land tax.

(3) Relief under this section must be claimed in a land transaction return or an amendment of such a return.

(4) Subsection (2) of this section has effect in relation to any designated allied headquarters as if—

- (a) the headquarters were a visiting force of a designated country;
- (b) the members of that force consisted of such of the persons serving at or attached to the headquarters as are members of the armed forces of a designated country;
- (c) the references to the country to which a force belongs included both any designated allied headquarters and, in relation to any such person as is mentioned in paragraph (b), the country of whose armed forces he is a member.

(5) For the purposes of this section—

- (a) “allied headquarters” means any international military headquarters established or to be established under the North Atlantic Treaty;
- (b) “designated” means designated for the purpose in question by or under any Order in Council;
- (c) “visiting force” means any body, contingent or detachment of country’s forces which is for the time being or is to be present in the United Kingdom on the invitation of Her Majesty’s Government in the United Kingdom;
- (d) “land transaction” has the meaning given by section 43(1) of the Finance Act 2003;
- (e) “land transaction return” has the meaning given by section 76(1) of that Act.”.