SCHEDULE

Amendments to enactments

PART 1

Acts of Parliament

Inclosure Act 1845

1. After section 163 of the Inclosure Act 1845(**1**) insert—

"**Agreements: stamp duty land tax**

163A.—(1) A land transaction effected by or in pursuance of an agreement made or confirmed or used under this Act is exempt from charge for the purposes of stamp duty land tax.

(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.".

Metropolitan Commons Act 1866

2. After section 32 of the Metropolitan Commons Act 1866(**2**) insert—

"**Stamp duty land tax**

33.—(1) A land transaction effected in pursuance of a grant under section 32 above is exempt from charge for the purposes of stamp duty land tax.

(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.".

Chequers Estate Act 1917

3. After section 3 of the Chequers Estate Act 1917(**3**) insert—

"**Stamp duty land tax**

3A.—(1) A land transaction effected under, or in accordance with, the said recited deed is exempt from charge for the purposes of stamp duty land tax.

(**1**) 1845 c. 118.
(**2**) 1866 c. 122.
(**3**) 1917 c. 55.

(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.".

Finance Act 1931

4. In section 28(3) of the Finance Act 1931 (production to Inland Revenue Commissioners of instruments transferring land)(**4**)—

(a) after "relates" insert "(a)" and

(b) after the paragraph (a) so formed insert—

"; or

(b) to an SDLT transaction within the meaning of paragraph 1(2) of Schedule 19 to the Finance Act 2003.".

Chevening Estate Act 1959

5. After section 2 of the Chevening Estate Act 1959(**5**) insert—

"**Stamp duty land tax**

2A.—(1) A land transaction—

(a) entered into by the Board; and

(b) in respect of which stamp duty land tax, if payable, would be payable out of moneys held upon the trusts of the trust instrument,

is exempt from charge for the purposes of stamp duty land tax.

(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.".

Finance Act 1960

6. After section 74 of the Finance Act 1960(**6**) 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

(**4**) 1931 c. 28: a relevant amendment to section 28(3) was made by Schedule 14 to the Land Commission Act 1967 (c. 1).
(**5**) 1959 c. 49.
(**6**) 1960 c. 44.

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.".

Friendly Societies Act 1974

7. After section 105 of the Friendly Societies Act 1974(**7**) insert—

"**Exemption from stamp duty land tax**

105A.—(1) A land transaction effected by or in consequence of—

(a) an amalgamation together of two or more registered societies under section 82(**8**); or

(b) a transfer of engagements under that section,

is exempt from charge for the purposes of stamp duty land tax.

(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.".

(**7**) 1974 c. 46

(**8**) Section 82 has been amended by paragraph 29 of Schedule 16 to the Friendly Societies Act 1992(c. 40) and S.I.2001/3649, and partly repealed by the relevant entry in Part I of Schedule 22 to the Friendly Societies Act 1992.

Welsh Development Agency Act 1975

8. In Schedule 1 to the Welsh Development Act 1975(**9**), after paragraph 20 insert—

"Stamp duty land tax

20A.—(1) A land transaction by which property is transferred to the Agency is exempt from charge for the purposes of stamp duty land tax if immediately before the transfer the property was held—

(a) by or on behalf of the Crown; or

(b) by a company all of whose shares are held by or on behalf of the Crown or by a wholly owned subsidiary of such a company.

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

(3) In this paragraph—

"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.".

National Health Service (Scotland) Act 1978

9.—(1) Amend the National Health Service (Scotland) Act 1978(**10**) as follows.

(2) After section 12D(**11**) insert—

"**Stamp duty land tax**

12DA.—(1) A land transaction effected by virtue of an order under section 12D(1) is exempt from charge for the purposes of stamp duty land tax.

(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.".

(3) After section 104 insert—

"**Exemption from stamp duty land tax**

104A.—(1) This section applies to a land transaction effected by a conveyance, agreement or assignation made, or an instrument executed, solely for the purpose of giving effect to any transfer of property, rights or liabilities held upon trust under section 82.

(2) For the purposes of stamp duty land tax the land transaction is exempt from charge.

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

(4) 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.".

(**9**) 1975 c. 70.
(**10**) 1978 c. 29:
(**11**) Section 12D was inserted by section 31 of the National Health Service and Community Care Act 1990 (c. 19)

National Heritage Act 1980

10. After section 11 of the National Heritage Act 1980(**12**) insert—

"**Stamp duty land tax**

11A.—(1) A land transaction—

(a) which is entered into under section 9 above and by which property is transferred to any such institution or body mentioned in subsection (2) of that section(**13**), or

(b) which is entered into under subsection (4) of that section,

is exempt from charge for the purposes of stamp duty land tax.

(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.".

Industry Act 1980

11. After section 2 of the Industry Act 1980(**14**) insert—

"**Stamp duty land tax**

2A.—(1) A land transaction—

(a) by which property is transferred under section 2, and

(b) which is not exempt from charge by virtue of section 66(1) of the Finance Act 2003 (transfers between public bodies in consequence of reorganisation exempt from stamp duty land tax),

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—

"exempt from charge" means exempt from charge under Part 4 of the Finance Act 2003;

"land transaction" has the meaning given by section 43(1) of that Act;

"land transaction return" has the meaning given by section 76(1) of that Act.".

Highways Act 1980

12. After section 281 of the Highways Act 1980(**15**) insert—

(**12**) 1980 c. 17.
(**13**) As to the bodies mentioned in subsection (2) of section 9 see subsection (2A), which was inserted by paragraph 2(3) of the Schedule to the National Heritage Act 1997 (c. 14).
(**14**) 1980 c. 33.
(**15**) 1980 c. 66.

"**Stamp duty land tax**

281A.—(1) A land transaction to which the Minister is a party is exempt from charge for the purposes of stamp duty land tax if—

(a) the transaction relates to a highway or proposed highway which is, or is to become, a trunk road, and

(b) but for this section stamp duty land tax would be payable in respect of the transaction as an expense incurred by the Minister under this Act.

(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.".

Airports Act 1986

13. After section 76 of the Airports Act 1986(**16**) insert—

"**Stamp duty land tax**

76A.—(1) A land transaction which—

(a) is effected by or in pursuance of a scheme under section 15, or

(b) is entered into in pursuance of Schedule 4 to the Transport Act 1968 as it applies in relation to any such scheme by virtue of section 75(3),

is exempt from charge for the purposes of stamp duty land tax.

(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.".

Building Societies Act 1986

14. After section 109 of the Building Societies Act 1986(**17**) insert—

"**Exemptions from stamp duty land tax**

109A.—(1) A land transaction effected by or in consequence of—

(a) an amalgamation of two or more building societies under section 93(**18**); or

(b) a transfer of engagements between building societies under section 94(**19**),

is exempt from charge for the purposes of stamp duty land tax.

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

(**16**) 1986 c. 31.
(**17**) 1986 c. 53.
(**18**) Section 93 has been amended by paragraph 41 of Schedule 7 to the Building Societies Act 1997 and paragraph 177 in Part II of Schedule 3 to S.I. 2001/2617.
(**19**) Section 94 has been amended by paragraph 42 of Schedule 7 to the Building Societies Act 1997 and paragraph 178 in Part II of Schedule 3 to S.I. 2001/2617.

(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.".

National Health Service and Community Care Act 1990

15. After section 61 of the National Health Service and Community Care Act 1990(**20**) insert—

"**Health service bodies: stamp duty land tax**

61A.—(1) A land transaction is exempt from charge for the purposes of stamp duty land tax where the purchaser is one of the following bodies—

(a) a National Health Service trust established under Part 1 of this Act or under the National Health Service (Scotland) Act 1978(**21**);

(b) a Health and Social Services trust established under the Health and Personal Social Services (Northern Ireland) Order 1991(**22**);

(c) a Primary Care Trust;

(d) a Local Health Board.

(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;

"purchaser" has the same meaning as in Part 4 of that Act.".

Ports Act 1991

16. After section 36 of the Ports Act 1991(**23**) insert—

"**Stamp duty land tax**

36A.—(1) A land transaction effected under this Act is exempt from charge for the purposes of stamp duty land tax.

(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.".

Water Resources Act 1991

17. In Schedule 2 to the Water Resources Act 1991(**24**), after paragraph 8(2) insert—

(**20**) 1990 c. 19.
(**21**) 1978 c. 29.
(**22**) S.I. 1991/194 (N.I. 1).
(**23**) 1991 c. 52.
(**24**) 1991 c. 57.

"(3) A land transaction by which property is vested in the Agency by virtue of an order or agreement under this Schedule is exempt from charge for the purposes of stamp duty land tax.

(4) Relief under sub-paragraph (3) must be claimed in a land transaction return or an amendment of such a return.

(5) In this paragraph—

"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.".

Further and Higher Education Act 1992

18. After section 88 of the Further and Higher Education Act 1992(**25**) insert—

"**Stamp duty land tax**

88A.—(1) A land transaction effected under or by virtue of section 25(**26**), 27, 32(**27**) or 34(**28**) of this Act is exempt from charge for the purposes of stamp duty land tax.

(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.".

Further and Higher Education (Scotland) Act 1992

19. After section 58 of the Further and Higher Education (Scotland) Act 1992(**29**) insert—

"**Stamp duty land tax**

58A.—(1) For the purposes of stamp duty land tax, any land transaction effected under or by virtue of any of the provisions of this Act 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.".

Friendly Societies Act 1992

20. After section 105 of the Friendly Societies Act 1992(**30**) insert—

"**Stamp duty land tax**

105A.—(1) A land transaction effected by or in consequence of—

(**25**) 1992 c. 13.
(**26**) Section 25 was substituted by paragraph 36 of Schedule 30 to the School Standards and Framework Act 1998 (c. 31).
(**27**) There is an amendment to section 32 which is not relevant for present purposes.
(**28**) Section 34 was amended by section 132 of the School Standards and Framework Act 1998 and modified by regulation 9 of S.I. 2000/3209.
(**29**) 1992 c. 37.
(**30**) 1992 c. 40.

(a) an amalgamation of two or more friendly societies under section 85(**31**),

(b) a transfer of the engagements of a friendly society under section 86(**32**); or

(c) a transfer of the engagements of a friendly society pursuant to a direction given by the Authority under section 90(**33**),

is exempt from charge for the purposes of stamp duty land tax.

(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.".

Museums and Galleries Act 1992

21. After section 8 of the Museums and Galleries Act 1992(**34**) insert—

"**Stamp duty land tax**

8A.—(1) This section applies to a land transaction by which land occupied wholly or partly for the purposes of an institution specified in column 1 of Schedule 6 to this Act is transferred by the Secretary of State to the body specified in relation to that institution in column 2 of that Schedule.

(2) For the purposes of stamp duty land tax, the land transaction is exempt from charge.

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

(4) 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.".

Finance Act 1994

22. In section 245(4) of the Finance Act 1994(**35**)—

(a) at the end of paragraph (a) omit "or";

(b) at the end of paragraph (b) insert "or"; and

(c) at the end add—

"(c) an SDLT transaction within the meaning of paragraph 1(2) of Schedule 19 to the Finance Act 2003.".

Health Authorities Act 1995

23. In Schedule 2 to the Health Authorities Act 1995(**36**) after sub-paragraph (2) of paragraph 5 of insert—

(**31**) Section 85 has been amended by paragraph 95 of Part I of Schedule 3 to S.I. 2001/2617.and article 203 of S.I.2001/3649.
(**32**) Section 86 has been amended by paragraph 96 of Part I of Schedule 3 to S.I. 2001/2617.and article 201 of S.I.2001/3649.
(**33**) Section 90 has been amended by paragraph 100 of Part I of Schedule 3 to S.I. 2001/2617 and article203 of S.I. 2001/3649.
(**34**) 1992 c. 44.
(**35**) 1994 c. 9.
(**36**) 1995 c. 17.

"(2A) For the purposes of stamp duty land tax a land transaction effected by virtue of paragraph 2(**37**) is exempt from charge.

(2B) Relief under sub-paragraph (2A) must be claimed in a land transaction return or an amendment of such a return.

(2C) In this paragraph—

"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.".

Merchant Shipping Act 1995

24.—(1) Section 221 of the Merchant Shipping Act 1995(**38**) is amended as follows.

(2) After subsection (2) insert—

"(2A) For the purposes of stamp duty land tax, any land transaction entered into by or under the direction of any general lighthouse authority for the purposes of carrying on those services is exempt from charge.".

(3) After subsection (4) insert—

"(4A) For the purposes of stamp duty land tax, any land transaction entered into by or under the direction of the Secretary of State for the purposes of carrying this Part into effect is exempt from charge.

(4B) Relief under subsection (2A) or subsection (4A) must be claimed in a land transaction return or an amendment of such a return.

(4C) In this section—

"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.".

Broadcasting Act 1996

25.—(1) In Schedule 7 of the Broadcasting Act 1996(**39**), 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;".

Education Act 1997

26. After section 53 of the Education Act 1997(**40**) insert—

(**37**) Paragraph 2 of Schedule 2 was amended by section 2(5) of, and paragraph 62 of Schedule 2 to, the National Health Service Reform and Health Care Professions Act 2002 (c. 17), and regulation 4 of, and paragraph 20 of Schedule 1 to, S.I. 2002/2469.
(**38**) 1995 c. 21.
(**39**) 1996 c. 55.
(**40**) 1997 c. 44.

"**Stamp duty land tax**

53A.—(1) For the purposes of stamp duty land tax, a land transaction effected by virtue of section 30 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 paragraph—

"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.".

Regional Development Agencies Act 1998

27. After section 39 of the Regional Development Agencies Act 1998(**41**) insert—

"**Stamp duty land tax**

39A.—(1) For the purposes of stamp duty land tax, a land transaction effected by or in pursuance of a transfer scheme 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 paragraph—

"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;

"transfer scheme" has the meaning given in section 39 above.".

School Standards and Framework Act 1998

28. After section 79 of the School Standards and Framework Act 1998(**42**) 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.".

Access to Justice Act 1999

29. In Schedule 14 to the Access to Justice Act 1999(**43**), after paragraph 34 insert—

(**41**) 1998 c. 45.
(**42**) 1998 c. 31.
(**43**) 1999 c. 22.

"Transfer schemes: stamp duty land tax

34A.—(1) For the purposes of stamp duty land tax, a land transaction effected by or in pursuance of a scheme under paragraph 33 is exempt from charge.

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

(3) In this paragraph—

"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.".

Criminal Justice and Court Services Act 2000

30. In section 19 of the Criminal Justice and Court Services Act 2000(**44**), after subsection (4) insert—

"(5) For the purposes of stamp duty land tax, a land transaction effected by virtue of this section, under which the purchaser is the Service, is exempt from charge.

(6) Relief under subsection (5) must be claimed in a land transaction return or an amendment of such a return.

(7) 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;

"purchaser" has the same meaning as in Part 4 of that Act.".

Learning and Skills Act 2000

31. After section 94 of the Learning and Skills Act 2000(**45**) 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.".

Transport Act 2000

32. In Schedule 26 to the Transport Act 2000(**46**), after paragraph 40 insert—

"Stamp duty land tax

40A.—(1) For the purposes of stamp duty land tax, a land transaction which is effected by, or in pursuance of a scheme under paragraph 1 of Schedule 15, paragraph 31 of Schedule 17 or paragraph 1 of Schedule 19, 21 or 25 is exempt from charge.

(**44**) 2000 c. 43.
(**45**) 2000 c. 21.
(**46**) 2000 c. 38.

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

(3) In this paragraph—

"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.".

Communications Act 2003

33. In Schedule 2 to the Communications Act 2003(**47**), after paragraph 5 insert—

"Stamp duty land tax

5A.—(1) For the purposes of stamp duty land tax, a land transaction effected by, or for the purposes of, or for purposes connected with, a transfer scheme is exempt from charge.

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

(3) In this paragraph—

"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.".

(**47**) 2003 c. 21.