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STATUTORY INSTRUMENTS

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**2005 No. 82**

**The Stamp Duty Land Tax (Consequential  
Amendment of Enactments) Regulations 2005**

**Amendment of Part 6 of the Finance Act 1994**

- 3.**—(1) Part 6 of the Finance Act 1994<sup>(1)</sup> (stamp duty) is amended as follows.
- (2) For the heading of the Part substitute “Stamp duty and stamp duty land tax”.
- (3) In section 245 (supplementary provisions about production of documents on transfer of land in Northern Ireland)<sup>(2)</sup>, in subsection (2)—
- (a) before “any document” insert “— (a)” and
  - (b) after “244(2) above” insert “, or” followed by the following paragraph—
    - “(b) any return delivered to the Commissioners under Part 4 of the Finance Act 2003 (stamp duty land tax),”.

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<sup>(1)</sup> 1994 c. 9.

<sup>(2)</sup> Section 245 was amended by paragraph 22 of the Schedule to [S.I. 2003/2867](#).