
STATUTORY INSTRUMENTS

2012 No. 764

The Postal Services Act 2011 (Taxation) Regulations 2012

PART 4

Stamp Duty, Stamp Duty Land Tax and Stamp Duty Reserve Tax

Stamp Duty

25. Stamp duty is not chargeable on an instrument making or executing the Assets Transfer.

Stamp Duty Land Tax

26. A land transaction entered into on, or in consequence of, or in connection with, the Assets Transfer is exempt from the charge to stamp duty land tax.

27. A land transaction entered into on, or in consequence of, or in connection with, the Assets Transfer is not a notifiable transaction within the meaning of section 77 of the Finance Act 2003⁽¹⁾.

Stamp Duty Reserve Tax

28. Stamp duty reserve tax is not chargeable on an agreement to transfer chargeable securities made in relation to, in connection with, or by or under, the Assets Transfer.

⁽¹⁾ 2003 c. 14; section 77 was substituted by sections 94(1) and (2) of the Finance Act 2008 (c. 9).