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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 1974, Cross Heading: Exemption by reference to occupation within three years of the material date of land then intended to be occupied. (See end of Document for details)

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## SCHEDULES

### [<sup>F1</sup>SCHEDULE 9

#### SUPPLEMENTARY PROVISIONS ABOUT DEEMED DISPOSALS UNDER SECTION 45

##### Textual Amendments

- F1** *Sch. 9 repealed by Finance Act 1985 (c. 54, SIF 63:1), s. 98(6) and Sch. 27 Part X in relation to disposals of interests in land taking place on or after 19 March Finance Act 1985 (c. 54, SIF 63:1), but without affecting the construction of 1979 (C) Sch. 5 para. 9(5).*

*Exemption by reference to occupation within three years  
of the material date of land then intended to be occupied*

- 9 (1) *The following provisions of this paragraph shall have effect for the purposes of paragraphs 2 and 7 of this Schedule in the case of a relevant chargeable building.*
- (2) *If on the material date a person—*
- (a) *has an interest in a part of the relevant land which is not then occupied by him; and*
  - (b) *intends to occupy that part in right of that interest,*
- then, if within the period of three years beginning with that date he goes into occupation of that part in right of that interest, he shall be deemed to have been in occupation of that part in right of that interest throughout the period beginning with the material date and ending with the time when he so went into occupation of it (even if that part was wholly or partly occupied by others for some or all of that period).*
- (3) *If the interest in question is an agreement for a lease and the person goes into occupation of the part in question under a lease granted in pursuance of that agreement, sub-paragraph (2) above shall apply as if he had gone into occupation in right of the agreement.]*

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1974, Cross Heading: Exemption by reference to occupation within three years of the material date of land then intended to be occupied.