



Merchant Shipping Act 1995

1995 CHAPTER 21

PART VIII

LIGHTHOUSES

Exemptions from taxes, duties, etc

221 Exemption from taxes, duties, rates etc.

- (1) The following, that is to say—
 - (a) all lighthouses, buoys and beacons,
 - (b) all general light dues and other rates, fees or payments accruing to or forming part of the General Lighthouse Fund, and
 - (c) all premises or property belonging to or occupied by any of the general lighthouse authorities,which are used or applied for the purposes of any of the services for which those dues, rates, fees and payments are received shall be exempt from all public or local taxes, duties or rates.
- (2) All instruments used by or under the direction of any general lighthouse authority in carrying on those services shall be exempt from stamp duty.
- [^{F1}(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) Stamp duty shall not be chargeable on any proposals under Schedule 9.
- (4) All instruments used by or under the direction of the Secretary of State in carrying this Part into effect shall be exempt from stamp duty.
- [^{F2}(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.]

Changes to legislation: Merchant Shipping Act 1995, Cross Heading: Exemptions from taxes, duties, etc is up to date with all changes known to be in force on or before 10 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

(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.]

(5) All instruments which are required by any provision of this Part to be in a form approved by the Secretary of State, if made in that form, shall be exempt from stamp duty.

Textual Amendments

- F1** S. 221(2A) inserted (1.12.2003) by [The Stamp Duty Land Tax \(Consequential Amendment of Enactments\) Regulations 2003 \(S.I. 2003/2867\)](#), reg. 1, [Sch. para. 24\(2\)](#)
- F2** S. 221(4A)-(4C) inserted (1.12.2003) by [The Stamp Duty Land Tax \(Consequential Amendment of Enactments\) Regulations 2003 \(S.I. 2003/2867\)](#), reg. 1, [Sch. para. 24\(3\)](#)

222 Exemption from harbour dues.

All ships belonging to or used by any of the general lighthouse authorities or the Secretary of State shall be entitled to enter, resort to, and use any harbours, ports, docks or piers in the United Kingdom without any payment of tolls, dues or rates of any kind.

[^{F3}222A Disclosure of information to general lighthouse authorities.

(1) No obligation as to secrecy or other restriction on the disclosure of information (whether imposed by statute or otherwise) shall prevent a Minister of the Crown or a Northern Ireland department from disclosing—

- (a) to a general lighthouse authority, or
- (b) to a person appointed by a general lighthouse authority to collect general light dues,

information for the purpose of enabling or assisting the authority to discharge their functions under this Part.

(2) Information obtained by any person by virtue of subsection (1) above shall not be disclosed by him to any other person except where the disclosure is made—

- (a) to a general lighthouse authority or a person appointed by such an authority to collect general light dues; or
- (b) for the purposes of any legal proceedings arising out of this Part.]

Textual Amendments

- F3** S. 222A inserted (17.7.1997) by [1997 c. 28, s. 20](#); [S.I. 1997/1539](#), art. 2, [Sch.](#)

Changes to legislation:

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 145(2)(a)(ia) inserted by [2003 c. 44 Sch. 36 para. 13\(2\)](#)
- s. 145(2)(a)(ia) words substituted by [2015 c. 2 Sch. 11 para. 16\(2\)](#) (This amendment not applied to legislation.gov.uk. The insertion of s. 145(2)(a)(ia) by 2003 c. 44, Sch. 36 para. 13 is still prospective.)
- s. 145(2A) inserted by [2003 c. 44 Sch. 36 para. 13\(3\)](#)
- s. 145(2A) words substituted by [2015 c. 2 Sch. 11 para. 16\(3\)](#) (This amendment not applied to legislation.gov.uk. The insertion of s. 145(2A) by 2003 c. 44, Sch. 36 para. 13 is still prospective.)