



# Finance Act 1960

1960 CHAPTER 44 8 and 9 Eliz 2

## PART V

### MISCELLANEOUS

#### **[<sup>F1</sup>74A. Visiting forces and [<sup>F2</sup>international military] headquarters (stamp duty land tax exemptions)]**

- (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 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 [<sup>F3</sup> international military ] 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;

<sup>F4</sup>( c ) .....

- (5) For the purposes of this section—

<sup>F5</sup>( a ) .....

- (b) "designated" means designated for the purpose in question by or under any Order in Council<sup>F6</sup> made for giving effect to an international agreement];

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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1960, Section 74A. (See end of Document for details)*

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- (c) “visiting force” means any body, contingent or detachment of<sup>F7</sup> a] 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.]

#### Textual Amendments

- F1** S. 74A inserted (1.12.2003) by [The Stamp Duty Land Tax \(Consequential Amendment of Enactments\) Regulations 2003 \(S.I. 2003/2867\)](#), reg. 1, **Sch. para. 6**
- F2** Words in s. 74A heading substituted (17.7.2012) by [Finance Act 2012 \(c. 14\)](#), **Sch. 37 para. 1(4)**
- F3** Words in s. 74A(4) substituted (17.7.2012) by [Finance Act 2012 \(c. 14\)](#), **Sch. 37 para. 1(2)(a)**
- F4** S. 74A(4)(c) omitted (17.7.2012) by virtue of [Finance Act 2012 \(c. 14\)](#), **Sch. 37 para. 1(2)(b)**
- F5** S. 74A(5)(a) omitted (17.7.2012) by virtue of [Finance Act 2012 \(c. 14\)](#), **Sch. 37 para. 1(3)(a)**
- F6** Words in s. 74A(5)(b) inserted (17.7.2012) by [Finance Act 2012 \(c. 14\)](#), **Sch. 37 para. 1(3)(b)**
- F7** Word in s. 74A(5)(c) inserted (17.7.2012) by [Finance Act 2012 \(c. 14\)](#), **Sch. 37 para. 1(3)(c)**

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1960, Section 74A.