

SCHEDULE

Amendments to enactments

PART 1

Acts of Parliament

Highways Act 1980

12. After section 281 of the Highways Act 1980(1) insert—

“Stamp duty land tax

281A.—(1) A land transaction to which the Minister is a party is exempt from charge for the purposes of stamp duty land tax if—

(a) the transaction relates to a highway or proposed highway which is, or is to become, a trunk road, and

(b) but for this section stamp duty land tax would be payable in respect of the transaction as an expense incurred by the Minister under this Act.

(2) Relief under this section must be claimed in a land transaction return or an amendment of such a return.

(3) In this section—

“land transaction” has the meaning given by section 43(1) of the Finance Act 2003;

“land transaction return” has the meaning given by section 76(1) of that Act.”.

(1) 1980 c. 66.