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SCHEDULE

Amendments to enactments

PART 1

Acts of Parliament

Metropolitan Commons Act 1866

2. After section 32 of the Metropolitan Commons Act 1866(1) insert—

"Stamp duty land tax

- **33.**—(1) A land transaction effected in pursuance of a grant under section 32 above is exempt from charge for the purposes of stamp duty land tax.
- (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.".

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^{(1) 1866} c. 122.