

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.”.

⁽¹⁾ 1866 c. 122.