

SCHEDULE

Amendments to enactments

PART 1

Acts of Parliament

Education Act 1997

26. After section 53 of the Education Act 1997(1) insert—

“Stamp duty land tax

53A.—(1) For the purposes of stamp duty land tax, a land transaction effected by virtue of section 30 is exempt from charge.

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

(3) In this paragraph—

“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) 1997 c. 44.