

SCHEDULE

Amendments to enactments

PART 2

Subordinate legislation

34. After Article 23 of the Ports (Northern Ireland) Order 1994⁽¹⁾ insert—

“Stamp duty land tax

23A.—(1) For the purposes of stamp duty land tax, a land transaction effected under any provision of this Order is exempt from charge.

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

(3) In this Article—

“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⁾ S.I.1994/2809 (N.I. 16).