
STATUTORY INSTRUMENTS

2006 No. 875

**The Stamp Duty Land Tax (Amendment to
the Finance Act 2003) Regulations 2006**

Amendment to the Finance Act 2003

4.—(1) In Schedule 17A (further provisions relating to leases) in paragraph 10(1) (tenants' obligations etc that do not count as chargeable consideration) after paragraph (e) insert—

- “(f) any liability of the tenant for costs under section 14(2) of the Leasehold Reform Act 1967 or section 60 of the Leasehold Reform, Housing and Urban Development Act 1993 (costs to be borne by person exercising statutory right to be granted lease);
- (g) any other obligation of the tenant to bear the landlord’s reasonable costs or expenses of or incidental to the grant of a lease;
- (h) any obligation under the lease to transfer to the landlord, on the termination of the lease, payment entitlements granted to the tenant under the single payment scheme (that is, the scheme of income support for farmers in pursuance of Title III of Council Regulation [\(EC\) No 1782/2003\(1\)](#)) in respect of land subject to the lease.”

(1) O.J. No. L 270, 21.10.2003, p.1, as last amended by Council Regulation [\(EC\) No. 864/2004](#) (O.J. No. L 161, 30.4.2004, p.48 as corrected by a corrigendum at O.J. No. L 206, 9.6.2004, p.20).