Status:	This is the	original v	ersion (	as it was o	originally made). T	$\Gamma his$
item of	legislation	is currenti	lv onlv o	available i	in its original form	at.

## STATUTORY INSTRUMENTS

## 2013 No. 234

## The Enactment of Extra-Statutory Concessions Order 2013

## Groups of companies arrangements: stamp taxes

**5.** In section 42 of the Finance Act 1930 (relief from transfer stamp duty etc), in subsection (2) (1), after "not of the transferor" insert "(but see sections 42A and 42B)".

<sup>(1)</sup> Subsection (2) was substituted by section 27(2) of the Finance Act 1967 (c. 54). Subsection (2) was amended by section 149(2) and (7) of the Finance Act 1995 (c. 4), and by section 123(2),(3) and (7) of the Finance Act 2000 (c. 17).