
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)”.

(1) 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).