



School Standards and Framework Act 1998

1998 CHAPTER 31

PART II

NEW FRAMEWORK FOR MAINTAINED SCHOOLS

CHAPTER VII

MISCELLANEOUS AND SUPPLEMENTAL

Stamp duty

[^{F1}79A. Stamp duty land tax

- (1) For the purposes of stamp duty land tax, a land transaction entered into by virtue of any of the provisions mentioned in section 79(1) 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 section—
 - “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.]

Textual Amendments

- F1** S. 79A inserted (1.12.2003) by [The Stamp Duty Land Tax \(Consequential Amendment of Enactments\) Regulations 2003 \(S.I. 2003/2867\)](#), reg. 1, [Sch. para. 28](#)

Status:

Point in time view as at 01/09/2005. This version of this provision has been superseded.

Changes to legislation:

School Standards and Framework Act 1998, Section 79A is up to date with all changes known to be in force on or before 05 September 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.