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*Status: Point in time view as at 28/10/2011.*

**Changes to legislation:** Finance Act 2003, Section 62 is up to date with all changes known to be in force on or before 04 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. (See end of Document for details)

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# Finance Act 2003

## 2003 CHAPTER 14

### PART 4

#### STAMP DUTY LAND TAX

##### *Reliefs*

#### **62 Group relief and reconstruction or acquisition relief**

- (1) Schedule 7 provides for relief from stamp duty land tax.
- (2) In that Schedule—
  - Part 1 makes provision for group relief,
  - Part 2 makes provision for reconstruction and acquisition reliefs.
- (3) Any relief under that Schedule must be claimed in a land transaction return or an amendment of such a return.

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#### **Commencement Information**

- II** Pt. 4 wholly in force at Royal Assent subject to Sch. 19, see s. 124, Sch. 19 para. 1(1)

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