

## SCHEDULE

### Amendments to enactments

## PART 1

### Acts of Parliament

#### **Welsh Development Agency Act 1975**

**8.** In Schedule 1 to the Welsh Development Act 1975(1), after paragraph 20 insert—

“Stamp duty land tax

**20A.**—(1) A land transaction by which property is transferred to the Agency is exempt from charge for the purposes of stamp duty land tax if immediately before the transfer the property was held—

(a) by or on behalf of the Crown; or

(b) by a company all of whose shares are held by or on behalf of the Crown or by a wholly owned subsidiary of such a company.

(2) Relief under this paragraph must be claimed in a land transaction return or an amendment of such a return.

(3) In this paragraph—

“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.”.

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(1) 1975 c. 70.