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STATUTORY INSTRUMENTS

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**2005 No. 645**

The Finance Act 2003, Section 66  
(Prescribed Transactions) Order 2005

**Prescribed transactions**

2. Any land transaction is exempt from stamp duty land tax if—
  - (a) it is effected under section 38 of the Energy Act 2004<sup>(1)</sup> (nuclear transfer schemes), and
  - (b) either the purchaser or the vendor is a public body<sup>(2)</sup>.

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<sup>(1)</sup> 2004 c. 20.

<sup>(2)</sup> See section 66(4) of the Finance Act 2003. Subsection (1) of that section exempts land transactions where both the purchaser and the vendor are public bodies.