



# Finance Act 1982

## 1982 CHAPTER 39

### PART V

#### STAMP DUTY

#### **131 Maintenance funds for historic buildings**

In section 98(1) of the Finance Act 1980 (maintenance funds for historic buildings) for the words from "section 89(4)(d) " to " section 90(3) above " there shall be substituted the words " paragraph 1(5) or 3(1) of Schedule 16 to the Finance Act 1982 no charge to capital transfer tax in respect of the property ceasing to be comprised in the settlement or a reduced charge to that tax by virtue of paragraph 1(8) or 3(4) of that Schedule ".