



Finance (No. 2) Act 1983

1983 CHAPTER 49

PART III

MISCELLANEOUS AND SUPPLEMENTARY

14 Development land tax: certain operations relating to telecommunications not to be development

(1) In section 47 of the Development Land Tax Act 1976 (interpretation) in subsection (1), in the definition of " development " and " development order " after the word " have " there shall be inserted the words " subject to subsections (1A) and (1B) below ".

(2) After the said subsection (1) there shall be inserted the following subsections: —

“(1A) In this Act the expression " development " does not include operations which are begun on or before 31st December 1984 and are carried out for the purposes of—

- (a) the laying of telecommunications cables ;
- (b) the installation of troughs to house telecommunications cables;
- (c) the erection or construction of structures to house signal regeneration equipment or the installation of such equipment.

(1B) In subsection (1A) above the expressions " trough " and " structure "—

- (a) do not include any trough or structure the height of which above ground level exceeds three metres ; and
- (b) except in the case of a trough to house telecommunications cables, do not include any structure which covers an area of ground in excess of five square metres.”

15 Relief from stamp duty for local constituency associations of political parties on reorganisation of constituencies

(1) In a case falling within paragraph (a) or paragraph (b) of subsection (4) of section 7 above

Status: This is the original version (as it was originally enacted).

- (a) no stamp duty shall be chargeable under section 74 of the Finance (1909-10) Act 1910 (gifts inter vivos) on a conveyance or transfer by which the disposal or, in the case of paragraph (b), either of the disposals referred to in that paragraph is effected; and
 - (b) section 57 of the Stamp Act 1891 shall not apply in relation to such a conveyance or transfer as is referred to in paragraph (a) above.
- (2) An instrument in respect of which stamp duty under the said section 74 is not chargeable by virtue only of subsection (1) above shall not be treated as duly stamped unless—
- (a) it has, in accordance with the provisions of section 12 of the Stamp Act 1891, been stamped with a particular stamp denoting either that it is duly stamped or that it is not chargeable with any duty; or
 - (b) it is stamped with the duty to which it would but for subsection (1) above be liable.

16 Short title, construction and repeals

- (1) This Act may be cited as the Finance (No. 2) Act 1983.
- (2) Part I of this Act, so far as it relates to income tax, shall be construed as one with the Income Tax Acts, so far as it relates to corporation tax, shall be construed as one with the Corporation Tax Acts and, so far as it relates to capital gains tax, shall be construed as one with the Capital Gains Tax Act 1979.
- (3) Part II of this Act shall be construed as one with Part III of the Finance Act 1975.
- (4) The enactments specified in Schedule 2 to this Act are hereby repealed to the extent specified in the third column of that Schedule, but subject to any provision at the end of any Part of that Schedule.