



# Finance Act 1988

## 1988 CHAPTER 39

### PART IV

#### MISCELLANEOUS AND GENERAL

#### *Stamp duty and stamp duty reserve tax*

#### **142 Stamp duty: housing action trusts.**

<sup>F1</sup>(1) .....

(2) In section 107 of the <sup>M1</sup>Finance Act 1981 (sales at a discount by local authorities etc.) after paragraph (f) of subsection (3) there shall be inserted—

“(ff) a housing action trust established under Part III of the Housing Act 1988;”

#### **Textual Amendments**

**F1** S. 142(1) omitted (with effect in accordance with Sch. 39 para. 10(1) of the amending Act) by virtue of Finance Act 2012 (c. 14), **Sch. 39 para. 3(2)(b)** (with Sch. 39 paras. 11-13)

#### **Marginal Citations**

**M1** 1981 c. 35.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1988, Section 142.