



Learning and Skills Act 2000

2000 CHAPTER 21

PART V

MISCELLANEOUS AND GENERAL

Transfers: further provision

94 Stamp duty.

- (1) A transfer effected by virtue of section 89 or 91 is not to give rise to liability to stamp duty.
- (2) Stamp duty is not to be chargeable on a scheme made under section 90, 92 or 93.

[^{F1}94A. Stamp duty land tax

- (1) For the purposes of stamp duty land tax, a land transaction effected by a scheme under section 92 or 93 is exempt from charge.
- (2) Relief under this section must be claimed in a land transaction return or an amendment of such a return.
- (3) In this section—
 - “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.]

Textual Amendments

- F1** S. 94A inserted (1.12.2003) by [The Stamp Duty Land Tax \(Consequential Amendment of Enactments\) Regulations 2003 \(S.I. 2003/2867\)](#), reg. 1, [Sch. para. 31](#)

Status: Point in time view as at 01/12/2003.

Changes to legislation: Learning and Skills Act 2000, Cross Heading: Transfers: further provision is up to date with all changes known to be in force on or before 13 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

95 Contracts of employment.

- (1) This section applies if rights and liabilities under a contract of employment are transferred by virtue of—
 - (a) section 89 or 91, or
 - (b) a scheme under section 90, 92 or 93.
- (2) Anything done by or in relation to the transferor in respect of the employee before the day on which the transfer takes effect is to be treated on and after that day as done by or in relation to the transferee.
- (3) For the purposes of Part XI of the ^{M1}Employment Rights Act 1996 (redundancy payments etc) the employee is not to be regarded as having been dismissed by virtue of the transfer.
- (4) For the purposes of that Act the employee's period of employment with the transferor is to count as a period of employment with the transferee, and the change of employment is not to break the continuity of the period of employment.
- (5) The preceding provisions do not prejudice any right of the employee to terminate the contract of employment if a substantial change is made to his detriment in his working conditions, but no such right arises by reason only of the change in employer effected by the transfer.
- (6) For the purposes of this section—
 - (a) the transferor is the person from whom the rights and liabilities are transferred;
 - (b) the transferee is the person to whom the rights and liabilities are transferred.

Commencement Information

II S. 95 wholly in force at 1.1.2001; s. 95 not in force at Royal Assent see s. 154; s. 95 in force (E.) at 1.9.2000 by [S.I. 2000/2114](#), [art. 2\(3\)](#), [Sch. Pt. III](#); s. 95 in force (W.) at 1.1.2001 by [S.I. 2000/3230](#), [art. 2](#), [Sch](#)

Marginal Citations

M1 1996 c. 18.

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