

Status: Point in time view as at 17/10/2007.

Changes to legislation: Transport Act 2000, Cross Heading: Stamp duty reserve tax is up to date with all changes known to be in force on or before 10 July 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)

SCHEDULES

SCHEDULE 7

TRANSFER SCHEMES: TAX

Stamp duty reserve tax

- 19 An agreement is not to give rise to a charge to stamp duty reserve tax if—
- (a) it is made for the purposes of (or for purposes connected with) a transfer scheme, or
 - (b) it is made under Schedule 6.

Commencement Information

- II** Sch. 7 paras. 1-20 wholly in force at 1.2.2001, see s. 275(1) and S.I. 2001/57, art. 3(1), Sch. 2 Pt. I (subject to the transitional provision and saving in Sch. 2 Pt. II)

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