
Status: Point in time view as at 01/01/2004.

Changes to legislation: Finance Act 2003, Cross Heading: Power to add further exemptions is up to date with all changes known to be in force on or before 30 August 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 3

STAMP DUTY LAND TAX: TRANSACTIONS EXEMPT FROM CHARGE

Power to add further exemptions

- 5 (1) The Treasury may by regulations provide that any description of land transaction specified in the regulations is exempt from charge.
- (2) The regulations may contain such supplementary, incidental and transitional provision as appears to the Treasury to be appropriate.

Status:

Point in time view as at 01/01/2004.

Changes to legislation:

Finance Act 2003, Cross Heading: Power to add further exemptions is up to date with all changes known to be in force on or before 30 August 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.