
Status: Point in time view as at 01/01/2004.

Changes to legislation: Finance Act 2003, Paragraph 5 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Point in time view as at 01/01/2004.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, Paragraph 5 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.