

*Status: Point in time view as at 07/04/2005.*

*Changes to legislation: Finance Act 2003, Cross Heading: Introduction is up to date with all changes known to be in force on or before 21 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)*

## SCHEDULES

### SCHEDULE 6

#### STAMP DUTY LAND TAX: DISADVANTAGED AREAS RELIEF

#### PART 2

#### LAND WHOLLY SITUATED IN A DISADVANTAGED AREA

##### *Introduction*

- 3 This Part of this Schedule applies to a land transaction if
- [<sup>F1</sup>(a)] the subject matter of the transaction is a chargeable interest in relation to land that is wholly situated in a disadvantaged area]<sup>F2</sup>, and
  - (b) the land is wholly or partly residential property].

##### **Textual Amendments**

- F1** Word in Sch. 6 para. 3 inserted (with application in accordance with Sch. 9 para. 4(1) of the amending Act) by [Finance Act 2005 \(c. 7\)](#), [Sch. 9 para. 1\(2\)](#) (with [Sch. 9 para. 4](#))
- F2** Sch. 6 para. 3(b) and word inserted (with application in accordance with Sch. 9 para. 4(1) of the amending Act) by [Finance Act 2005 \(c. 7\)](#), [Sch. 9 para. 1\(2\)](#) (with [Sch. 9 para. 4](#))

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