



Finance Act 2003

2003 CHAPTER 14

PART 4

STAMP DUTY LAND TAX

Application of provisions

107 Crown application

[^{F1}(1) This Part binds the Crown, subject to the following provisions of this section.]

- (2) A land transaction under which the purchaser is any of the following is exempt from charge:

Government

A Minister of the Crown
The Scottish Ministers
A Northern Ireland department

Parliament etc

The Corporate Officer of the House of Lords
The Corporate Officer of the House of Commons
The Scottish Parliamentary Corporate Body
The Northern Ireland Assembly Commission
The National Assembly for Wales

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- (3) The powers conferred by Part 7 of Schedule 13 (entry with warrant to obtain information) are not exercisable in relation to premises occupied for the purposes of the Crown.

Status: Point in time view as at 01/12/2003. This version of this provision has been superseded.

Changes to legislation: Finance Act 2003, Section 107 is up to date with all changes known to be in force on or before 22 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)

[^{F2}(4) Nothing in this section shall be read as making the Crown liable to prosecution for an offence.]

Textual Amendments

- F1** S. 107(1) substituted (1.12.2003) by [The Stamp Duty and Stamp Duty Land Tax \(Variation of the Finance Act 2003\) \(No. 2\) Regulations 2003 \(S.I. 2003/2816\)](#), reg. 1, Sch. para. 7(1)(2)
- F2** S. 107(4) added (1.12.2003) by [The Stamp Duty and Stamp Duty Land Tax \(Variation of the Finance Act 2003\) \(No. 2\) Regulations 2003 \(S.I. 2003/2816\)](#), reg. 1, Sch. para. 7(1)(3)

Commencement Information

- I1** Pt. 4 wholly in force at Royal Assent subject to Sch. 19, see s. 124, Sch. 19 para. 1(1)

Status:

Point in time view as at 01/12/2003. This version of this provision has been superseded.

Changes to legislation:

Finance Act 2003, Section 107 is up to date with all changes known to be in force on or before 22 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.