

---

*Status: Point in time view as at 10/07/2003.*

*Changes to legislation: Finance Act 2003, Section 49 is up to date with all changes known to be in force on or before 01 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)*

---



# Finance Act 2003

## 2003 CHAPTER 14

### PART 4

#### STAMP DUTY LAND TAX

*Chargeable interests, chargeable transactions and chargeable consideration*

#### **49 Chargeable transactions**

- (1) A land transaction is a chargeable transaction if it is not a transaction that is exempt from charge.
- (2) Schedule 3 provides for certain transactions to be exempt from charge.

Other transactions are exempt from charge under other provisions of this Part.

#### **Commencement Information**

- II** 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Point in time view as at 10/07/2003.

**Changes to legislation:**

Finance Act 2003, Section 49 is up to date with all changes known to be in force on or before 01 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.