



Finance Act 2003

2003 CHAPTER 14

PART 4

STAMP DUTY LAND TAX

Reliefs

62 Group relief and reconstruction or acquisition relief

- (1) Schedule 7 provides for relief from stamp duty land tax.
- (2) In that Schedule—
 - Part 1 makes provision for group relief,
 - Part 2 makes provision for reconstruction and acquisition reliefs.
- (3) Any relief under that Schedule must be claimed in a land transaction return or an amendment of such a return.