



# Metropolitan Commons Act 1866

1866 CHAPTER 122 29 and 30 Vict

[<sup>F1</sup>33. **Stamp duty land tax**

- (1) A land transaction effected in pursuance of a grant under section 32 above is exempt from charge for the purposes of stamp duty land tax.
- (2) Relief under this section must be claimed in a land transaction return or an amendment of such a return.
- (3) In this section—
  - “land transaction” has the meaning given by section 43(1) of the Finance Act 2003;
  - “land transaction return” has the meaning given by section 76(1) of that Act.]

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**Textual Amendments**

- F1** S. 33 inserted (1.12.2003) by [The Stamp Duty Land Tax \(Consequential Amendment of Enactments\) Regulations 2003 \(S.I. 2003/2867\)](#), reg. 1, [Sch. para. 2](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Metropolitan Commons Act 1866, Section 33.