
STATUTORY INSTRUMENTS

1986 No. 2092

The Local Government Reorganisation
(Preservation of Right to Buy) Order 1986

Stamp duty on disposal at a discount

12. Section 107 of the Finance Act 1981 (stamp duty payable on disposal of a dwelling-house at a discount by certain authorities) applies to a conveyance or transfer on sale (including the grant of a lease) by a person against whom the preserved right to buy is exercisable by virtue of this order to a person who is a qualifying person for the purposes of this order and in relation to whom that dwelling-house is the qualifying dwelling-house.