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STATUTORY INSTRUMENTS

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**1992 No. 58**

The Ports Act 1991 (Levy on  
Disposals of Land, etc.) Order 1992

GENERAL

**Relevant interest in land — Specified description**

**3.** For the purposes of subsection (1) of section 17 of the 1991 Act and this Order, an interest in land is a relevant interest if, not being such an interest by virtue of sub-paragraph (i) or (ii) of paragraph (b) of subsection (2) of that section, it is an interest of any kind in land which is relevant land or in land in which a relevant interest within either of those sub-paragraphs subsists at the time of the transfer referred to in those subsections.