

## SCHEDULE

### Amendments to enactments

## PART 1

### Acts of Parliament

#### **National Heritage Act 1980**

**10.** After section 11 of the National Heritage Act 1980(1) insert—

**“Stamp duty land tax**

**11A.—**(1) A land transaction—

- (a) which is entered into under section 9 above and by which property is transferred to any such institution or body mentioned in subsection (2) of that section(2), or
- (b) which is entered into under subsection (4) of that section,

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.”.

---

(1) 1980 c. 17.

(2) As to the bodies mentioned in subsection (2) of section 9 see subsection (2A), which was inserted by paragraph 2(3) of the Schedule to the National Heritage Act 1997 (c. 14).