

## SCHEDULE

### Amendments to enactments

## PART 1

### Acts of Parliament

#### **Building Societies Act 1986**

14. After section 109 of the Building Societies Act 1986(1) insert—

**“Exemptions from stamp duty land tax**

**109A.**—(1) A land transaction effected by or in consequence of—

- (a) an amalgamation of two or more building societies under section 93(2); or
- (b) a transfer of engagements between building societies under section 94(3),

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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(1) 1986 c. 53.

(2) Section 93 has been amended by paragraph 41 of Schedule 7 to the Building Societies Act 1997 and paragraph 177 in Part II of Schedule 3 to S.I.2001/2617.

(3) Section 94 has been amended by paragraph 42 of Schedule 7 to the Building Societies Act 1997 and paragraph 178 in Part II of Schedule 3 to S.I. 2001/2617.