

SCHEDULE

Amendments to enactments

PART 1

Acts of Parliament

Ports Act 1991

16. After section 36 of the Ports Act 1991(1) insert—

“Stamp duty land tax

36A.—(1) A land transaction effected under this Act 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.”.