

## SCHEDULE

### Amendments to enactments

## PART 1

### Acts of Parliament

#### **Health Authorities Act 1995**

**23.** In Schedule 2 to the Health Authorities Act 1995(1) after sub-paragraph (2) of paragraph 5 of insert—

“(2A) For the purposes of stamp duty land tax a land transaction effected by virtue of paragraph 2(2) is exempt from charge.

(2B) Relief under sub-paragraph (2A) must be claimed in a land transaction return or an amendment of such a return.

(2C) In this paragraph—

“land transaction” has the meaning given in 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) 1995 c. 17.

(2) Paragraph 2 of Schedule 2 was amended by section 2(5) of, and paragraph 62 of Schedule 2 to, the National Health Service Reform and Health Care Professions Act 2002 (c. 17), and regulation 4 of, and paragraph 20 of Schedule 1 to, S.I.2002/2469.