Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations have effect in relation to acquisitions made on or after 3rd September 2008 but before 3rd September 2009, and provide that relevant acquisitions of land for a chargeable consideration of not more than £175,000 are exempt from stamp duty land tax.

A full and final Impact Assessment has not been produced for this instrument as a negligible impact on the private or voluntary sectors is foreseen.