
Changes to legislation: There are currently no known outstanding effects for the Railways Act 2005, Cross Heading: Stamp duty land tax. (See end of Document for details)

SCHEDULES

SCHEDULE 10

TAXATION PROVISIONS RELATING TO TRANSFER SCHEMES

PART 4

OTHER PROVISIONS CONCERNING TRANSFERS

Stamp duty land tax

- 30 (1) No transfer in accordance with a scheme made under section 1(2) is to give rise to any liability to stamp duty land tax.
- (2) Relief under this paragraph must be claimed in a land transaction return or in an amendment of a land transaction return.
- (3) In sub-paragraph (2) “land transaction return” has the meaning given by section 76(1) of the Finance Act 2003 (c. 14).

Commencement Information

- I1** Sch. 10 para. 30 in force at 8.6.2005 for specified purposes by S.I. 2005/1444, art. 2(1), Sch. 1
- I2** Sch. 10 para. 30 in force at 24.7.2005 in so far as not already in force by S.I. 2005/1909, art. 2, Sch.

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There are currently no known outstanding effects for the Railways Act 2005, Cross Heading:
Stamp duty land tax.