

SCHEDULES

SCHEDULE 39

REPEAL OF MISCELLANEOUS RELIEFS ETC

PART 1

STAMP DUTY AND STAMP DUTY LAND TAX

Land in disadvantaged areas

- 8 (1) Section 57 of, and Schedule 6 to, FA 2003 (disadvantaged areas relief) are repealed.
- (2) In consequence of the provision made by sub-paragraph (1), omit the following provisions—
- (a) in section 360C of CAA 2001, subsection (2)(b) (and the “or” before it);
 - (b) in FA 2003—
 - (i) section 112(2),
 - (ii) in Schedule 15, paragraph 26, and
 - (iii) in paragraph 18A of Schedule 17A, sub-paragraph (5)(b) (and the “or” before it);
 - (c) in FA 2004, section 298(5);
 - (d) in FA 2005—
 - (i) section 96, and
 - (ii) in Schedule 9, paragraphs 1 and 4;
 - (e) in FA 2008—
 - (i) section 95(6),
 - (ii) in Schedule 30, paragraph 6, and
 - (iii) in Schedule 31, paragraphs 4 and 9;
 - (f) in Schedule 22 to FA 2011, paragraph 4.
- (3) In Schedule 15 to FA 2003, in paragraph 25(2), for “paragraphs 26 to 28” substitute “paragraphs 27 and 28”.