
STATUTORY INSTRUMENTS

2003 No. 2760

TAXES

The Stamp Duty and Stamp Duty Land Tax
(Variation of the Finance Act 2003) Regulations 2003

Made - - - - 30th October 2003
Laid before the House of
Commons - - 30th October 2003
Coming into force 1st December 2003

THE STAMP DUTY AND STAMP DUTY LAND TAX
(VARIATION OF THE FINANCE ACT 2003) REGULATIONS 2003

1. Citation and commencement
2. Variation of the Finance Act 2003
Signature

SCHEDULE — AMENDMENTS TO THE FINANCE ACT 2003

1. Meaning of taking possession
2. Relief for sale and leaseback arrangements
3. Relief for certain acquisitions of residential property
4. Initial transfer of assets to trustees of unit trust scheme
5. Return or further return in consequence of later linked transaction
6. Declaration by person authorised to act on behalf of purchaser
7. Crown application
8. Further provisions relating to leases
9. Abolition of stamp duty: application to duplicates and counterparts
10. Application of transitional provisions to certain contracts
11. Stamping of contract or agreement where transaction on completion or grant of lease subject to stamp duty land tax

Explanatory Note