

## SCHEDULE

### Amendments to enactments

## PART 1

### Acts of Parliament

#### **Inclosure Act 1845**

1. After section 163 of the Inclosure Act 1845(1) insert—

**“Agreements: stamp duty land tax**

**163A.**—(1) A land transaction effected by or in pursuance of an agreement made or confirmed or used under this Act is exempt from charge for the purposes of stamp duty land tax.

(2) Relief under this section must be claimed in a land transaction return or an amendment of such a return.

(3) In this section—

“land transaction” has the meaning given by section 43(1) of the Finance Act 2003;

“land transaction return” has the meaning given by section 76(1) of that Act.”.