

## SCHEDULE

### Amendments to enactments

## PART 1

### Acts of Parliament

#### **Museums and Galleries Act 1992**

**21.** After section 8 of the Museums and Galleries Act 1992<sup>(1)</sup> insert—

**“Stamp duty land tax**

**8A.**—(1) This section applies to a land transaction by which land occupied wholly or partly for the purposes of an institution specified in column 1 of Schedule 6 to this Act is transferred by the Secretary of State to the body specified in relation to that institution in column 2 of that Schedule.

(2) For the purposes of stamp duty land tax, the land transaction is exempt from charge.

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

(4) 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.”.

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<sup>(1)</sup> 1992 c. 44.