

## SCHEDULE

### Amendments to enactments

## PART 1

### Acts of Parliament

#### **Criminal Justice and Court Services Act 2000**

**30.** In section 19 of the Criminal Justice and Court Services Act 2000<sup>(1)</sup>, after subsection (4) insert—

“(5) For the purposes of stamp duty land tax, a land transaction effected by virtue of this section, under which the purchaser is the Service, is exempt from charge.

(6) Relief under subsection (5) must be claimed in a land transaction return or an amendment of such a return.

(7) 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;

“purchaser” has the same meaning as in Part 4 of that Act.”.

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<sup>(1)</sup> 2000 c. 43.