
STATUTORY INSTRUMENTS

2012 No. 736

The Finance Act 2010, Schedule 6,
Part 2 (Commencement) Order 2012

Paragraphs 18, 19 and 20 of Schedule 6 (amendment of FA 2003)

14.—(1) The—

- (a) repeal of sub-paragraph (4) of paragraph 1 of Schedule 8 to FA 2003⁽¹⁾ (SDLT: charities relief), and
- (b) amendment of sub-paragraph (2) of paragraph 4 of Schedule 8 to FA 2003⁽²⁾ (SDLT: charitable trusts)

made by paragraphs 18, 19 and 20 of Schedule 6 come into force in relation to a land transaction of which the effective date is on or after 1st April 2012.

(2) In this article “land transaction” has the meaning given by section 43 of FA 2003⁽³⁾ and “effective date” has the meaning given by section 119 of that Act⁽⁴⁾.

(1) 2003 c. 14. Section 69(2) of the Finance Act 2010 (c. 13) provides that “FA”, followed by a year, means the Finance Act of that year.

(2) Paragraph 4 was inserted by section 302(2) of the Finance Act 2004 (c. 12).

(3) Section 43 was amended by section 297(2) of, paragraph 2 of Schedule 39 to and Part 4(2) of Schedule 42 to the Finance Act 2004 (c. 12).

(4) Section 119 was amended by section 47(3) of the Finance (No.2) Act 2005 (c. 22), and paragraph 8 of Schedule 39 and Part 4(2) of Schedule 42 to the Finance Act 2004 (c. 12).