STATUTORY INSTRUMENTS

2016 No. 558

STAMP DUTY LAND TAX

The Finance Act 2003, Section 66 (Prescribed Statutory Provisions) Order 2016

Made - - - -	*4th May 2016*
Laid before the House of Commons - - - -	*5th May 2016*
Coming into force - -	*26th May 2016*

The Treasury make the following Order in exercise of the powers conferred upon them by section 66(2) of the Finance Act 2003(**1**).

Citation and commencement

1. This Order may be cited as the Finance Act 2003, Section 66 (Prescribed Statutory Provisions) Order 2016 and shall come into force on 26th May 2016.

Prescribed Statutory Provisions

2. A land transaction is exempt from charge to stamp duty land tax if—

(a) it is effected under either section 51 or 53A of the Housing and Regeneration Act 2008(**2**), and

(b) either the purchaser or the vendor is a public body.

Guto Bebb
Mel Stride
Two of the Lords Commissioners of Her Majesty's Treasury

4th May 2016

(**1**) 2003 c. 14.
(**2**) 2008 c. 17. Section 51(3A) was inserted by section 31(3) of the Infrastructure Act 2015 (c. 7) and section 53A was inserted by section 31(1) and (2) of the same Act.