

## SCHEDULES

### SCHEDULE 11

#### INCREASE OF CERTAIN STAMP DUTIES

#### PART II

##### PROVISIONS HAVING EFFECT IN NORTHERN IRELAND

##### *Lease or tack*

- 19 (1) The heading " Lease or Tack " in Schedule 1 to the Stamp Act 1891 shall be amended as follows.
- (2) The duty chargeable under paragraph (2)(a) and paragraph (4) shall be £1 and £2 respectively (instead of 50p and £1 as provided by section 5(2) of the Finance Act (Northern Ireland) 1963), and the rates of duty specified in the said paragraphs (2) (a) and (4) shall be amended accordingly.
- (3) For the Table set out in paragraph (3), as substituted by section 5(1) of the Finance Act (Northern Ireland) 1963 and amended by Article 12(3) of the Finance (Northern Ireland) Order 1972, substitute—

	“If the term does not exceed 7 years or is indefinite	If the term exceeds 7 years but does not exceed 35 years	<i>If the term exceeds 35 years but does not exceed 100 years</i>	If the term exceeds 100 years
Not exceeding £5 per annum.	£p Nil	£p 0.10	£p 0.60	£p 1.20
Exceeding £5 and not exceeding £10.	Nil	0.20	1.20	2.40
Exceeding £10 and not exceeding £15.	Nil	0.30	1.80	3.60
Exceeding £15 and not exceeding £20.	Nil	0.40	2.40	4.80
Exceeding £20 and not exceeding £25.	Nil	0.50	3.00	6.00

*Status: This is the original version (as it was originally enacted).*

	“If the term does not exceed 7 years or is indefinite	If the term exceeds 7 years but does not exceed 35 years	<i>If the term exceeds 35 years but does not exceed 100 years</i>	If the term exceeds 100 years
Exceeding £25 and not exceeding £50.	Nil	1.00	6.00	12.00
Exceeding £50 and not exceeding £75.	Nil	1.50	9.00	18.00
Exceeding £75 and not exceeding £100.	Nil	2.00	12.00	24.00
Exceeding £100 and not exceeding £150.	Nil	3.00	18.00	36.00
Exceeding £150 and not exceeding £200.	Nil	4.00	24.00	48.00
Exceeding £200 and not exceeding £250.	Nil	5.00	30.00	60.00
Exceeding £250 for any full sum of £50 and also for any fractional part thereof.	0.50	1.00	6.00	12.00”