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**Changes to legislation:** There are currently no known outstanding effects for the Scottish Development Agency Act 1975, Cross Heading: Stamp Duty. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 1

#### THE SCOTTISH DEVELOPMENT AGENCY.

##### *Stamp Duty*

- [<sup>F1</sup>18 (1) Stamp duty shall not be chargeable on any instrument which is certified to the Commissioners of Inland Revenue by the Agency as having been made or executed for the purpose of the transfer to the Agency of securities or other property held—
- (a) by or on behalf of the Crown; or
  - (b) by a company all of whose shares are held by or on behalf of the Crown or by a wholly owned subsidiary of such a company.
- (2) No such instrument as is mentioned in sub-paragraph (1) above shall be deemed to be duly stamped unless it is stamped with the duty for which it would, but for this paragraph, be liable, or it has, in accordance with the provisions of section 12 of the <sup>M1</sup>Stamp Act 1891, been stamped with a particular stamp denoting that it is not chargeable with any duty or that it is duly stamped.]

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##### **Textual Amendments**

- F1** Act except ss. 1, 20, 28, and paras. 1 to 6, 11 to 14, 16 and 17 of Sch. 1 repealed (E.W.S.) (1.4.1991) by 1990 c. 35, ss. 22(1), 23(4), 38(2), Sch. 3, **Sch. 5 Pt. II**; Enterprise and New Towns (Scotland) Act 1990 Transfer Dates Order dated 1.3.1991.

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##### **Marginal Citations**

- M1** 1891 c. 39.

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F2

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##### **Textual Amendments**

- F2** Sch. 1 para. 19 repealed by Financial Services Act 1986 (c. 60, SIF 69), s. 212(3), **Sch. 17 Pt. I**

**Changes to legislation:**

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