



Roads (Scotland) Act 1984

1984 CHAPTER 54

PART XIII

GENERAL

Financial provisions

148 Exemption from stamp duty.

Where the Secretary of State certifies that stamp duty which, but for this section, would be payable on an instrument made by, to or with him in relation to a road which is, or is to become, a trunk road would be payable as an expense by him under this Act, that stamp duty shall not be payable.

Changes to legislation:

Roads (Scotland) Act 1984, Section 148 is up to date with all changes known to be in force on or before 27 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 152(3)(3ZA) substituted for s. 152(3) by [2019 asp 17 s. 124\(2\)](#)