

## SCHEDULES

### SCHEDULE 27

#### REPEALS

#### PART IX

#### STAMP DUTY

#### (1) GIFTS INTER VIVOS

| Chapter                            | Short Title                                      | Extent of Repeal   |
|------------------------------------|--|--|
| <a href="#">1910 c. 8.</a>         | The Finance (1909-10) Act 1910.                  | Section 74.  |
| <a href="#">1942 c. 21.</a>        | The Finance Act 1942.                            | Section 44.  |
| <a href="#">1942 c. 20 (N.I.).</a> | The Finance (No. 2) Act (Northern Ireland) 1942. | Section 1.   |
| <a href="#">1946 c. 64.</a>        | The Finance Act 1946.                            | In section 57(2), the words from "a conveyance or transfer operating" to "Finance (1909-10) Act, 1910".                    |
| <a href="#">1946 c. 17 (N.I.).</a> | The Finance (No. 2) Act (Northern Ireland) 1946. | In section 28(2), the words from "a conveyance or transfer operating" to "Finance (1909-10) Act, 1910".                    |
| <a href="#">1963 c. 25.</a>        | The Finance Act 1963.                            | Section 64.<br>In section 67, subsection (3) and, in subsection (5), the words "or donee" in both places where they occur. |
| <a href="#">1963 c. 22 (N.I.).</a> | The Finance Act (Northern Ireland) 1963.         | Section 13.<br>In section 16, subsection (3) and, in subsection (5), the words "or donee" in both places where they occur. |
| <a href="#">1965 c. 25.</a>        | The Finance Act 1965.                            | In section 90, in subsection (2), the proviso and, in subsection (5), the  |

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*Status: This is the original version (as it was originally enacted).*

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| Chapter                   | Short Title   | Extent of Repeal   |
|---------------------------|---|--|
| 1965 c. 16 (N.I.).        | The Finance Act (Northern Ireland) 1965.                              | words "of the said section 74 and".<br>In section 4, in subsection (2), the words from "where the completed transaction" to "in any other case" and, in subsection (5), the words "of section 74 of the Finance (1909-10) Act 1910 and". |
| 1967 c. 1.                | The Land Commission Act 1967.   | Section 25(6).   |
| 1971 c. 68.               | The Finance Act 1971.   | In section 64(2), the words from "and section 74" to "on sale)".   |
| 1971 c.27 (N.I.).         | The Finance Act (Northern Ireland) 1971.                              | In section 5(2), the words from "and section 74" to "on sale)".  |
| 1973 c. 51.               | The Finance Act 1973.   | In section 49(3)(b), the words from "without prejudice" to "on sale)".   |
| S.I. 1973/1323 (N.I. 18). | The Finance (Miscellaneous Provisions) (Northern Ireland) Order 1973. | In Article 10(3)(b), the words from "without prejudice" to "on sale)",   |
| 1980 c. 48.               | The Finance Act 1980.   | In Schedule 18, in paragraph 12(1), the words "or under section 74 of the Finance (1909-1910) Act 1910".   |
| 1981 c. 35.               | The Finance Act 1981.   | Section 107(2).  |
| 1982 c. 39.               | The Finance Act 1982.   | In section 129(1), paragraph (b) and the word "or" immediately preceding it.   |
| 1983 c. 49.               | The Finance (No. 2) Act 1983.   | Section 15(2).   |

## (2) FIXED DUTIES

| Chapter      | Short Title                            | Extent of Repeal  |
|--------------|--|---|
| 1843 c. 86.  | The London Hackney Carriages Act 1843. | In section 23, the words "and no such agreement shall be liable to any stamp duty". |
| 1845 c. 118. | The Inclosure Act 1845.                | In section 163, the words ", or power of attorney,".                                |

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| Chapter            | Short Title                              | Extent of Repeal   |
|--------------------|--|--|
| 1891 c. 39.        | The Stamp Act 1891.                      | <p>In section 59, in subsection (2) the words "except where appropriate with the fixed duty of 50p" and in subsection (5) the words "is stamped with the fixed duty of 50p or".</p> <p>In Schedule 1, the whole of the headings mentioned in Schedule 24 to this Act (with the words "And any" preceding "Notarial instrument") and the whole of the headings beginning "Attorney, letter, or power of", "Attorney, warrant of", "Clare constat", "Commission in the nature of a power of attorney in Scotland", "Factory, in the nature of a letter or power of attorney in Scotland", "Power of attorney" and "Proxy".</p> |
| 1909 c. 43.        | The Revenue Act 1909.                    | Section 9.   |
| 1913 c. 20.        | The Bankruptcy (Scotland) Act 1913.      | In section 189, the words " powers of attorney, commissions, factories,".  |
| 1914 c. 59.        | The Bankruptcy Act 1914.                 | In section 148, the words " power of attorney, proxy paper".   |
| 1917 c. 31.        | The Finance Act 1917.                    | Section 30(1).   |
| 1921 c. 32.        | The Finance Act 1921.                    | In Schedule 3, paragraph 4.  |
| 1923 c.26 (N.I.).  | The Finance Act (Northern Ireland) 1923. | In section 4, the words "power of attorney or other".  |
| 1924 c. 27.        | The Conveyancing (Scotland) Act 1924.    | Section 6(2).<br>Section 42(2).  |
| 1927 c. 10.        | The Finance Act 1927.                    | Section 56.  |
| 1928 c. 9. (N.I.). | The Finance Act (Northern Ireland) 1928. | Section 5.   |
| 1929 c 29.         | The Government Annuities Act 1929.       | In section 22(1) (f), the words "(except a power of attorney)". In section 58, paragraph (d).  |

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| Chapter             | Short Title   | Extent of Repeal   |
|---------------------|---|--|
| 1949 c. 47.         | The Finance Act 1949.                               | In Schedule 8, in Part I, paragraphs 17 and 18.  |
| 1949 c. 15 (N.I.).  | The Finance Act (Northern Ireland) 1949.            | In Schedule 2, in Part I, paragraphs 16 and 17.  |
| 1954 c. 23 (N.I.).  | The Finance Act (Northern Ireland) 1954.            | Section 9.   |
| 1960 c. 22 (N.I.)   | The Companies Act (Northern Ireland) 1960.          | In section 304A, in subsection (1)(b) the words "power of attorney, proxy paper".  |
| 1962 c. 37.         | The Building Societies Act 1962.                    | In section 117, paragraph (b).   |
| 1967 c. 31. (N.I.). | The Building Societies Act (Northern Ireland) 1967. | In section 118, subsection(1) (b).   |
| 1970 c. 24.         | The Finance Act 1970.                               | In Schedule 7, paragraph 1(3) (c) and the word "and" immediately preceding it, and paragraph 4.  |
| 1970 c. 21. (N.I.). | The Finance Act (Northern Ireland) 1970.            | In Schedule 2, paragraph 1(3) (c) and the word "and" immediately preceding it, and paragraph 4.  |
| 1970 c. 31. (N.I.). | The Friendly Societies Act (Northern Ireland) 1970. | In section 69, paragraph (b).  |
| 1974 c. 46.         | The Friendly Societies Act 1974.                    | In section 105, paragraph (a).   |
| 1980 c. 48.         | The Finance Act 1980.                               | Section 99.  |
| 1983 c. 2.          | The Representation of the People Act 1983.          | Section 21(7).   |
| 1983 c. 28.         | The Finance Act 1983.                               | In section 46(3)(c), the words "section 99 of the Finance Act 1980 and".   |
| 1985 c. 6.          | The Companies Act 1985.                             | In section 638, in subsection (1)(b) the words "power of attorney, proxy paper", and in subsection (3) (b) the words "power of attorney, commission, factory". |
| 1985 c. 50.         | The Representation of the People Act 1985.          | Section 8(11).   |

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### (3) CONTRACT NOTES

| Chapter            | Short Title                              | Extent of Repeal   |
|--------------------|--|--|
| 1891 c. 39.        | The Stamp Act 1891.                      | Section 8.   |
| 1910 c. 8.         | The Finance (1909-10) Act 1910.          | Section 10.<br>In section 77, subsections (1), (2) and (4).<br>In section 78, subsections (2), (4) and (5).<br>In section 79, in subsection (1) the words from "but" to "each option", and subsection (2). |
| 1966 c. 18.        | The Finance Act 1966.                    | Section 46.  |
| 1966 c. 21 (N.I.). | The Finance Act (Northern Ireland) 1966. | Section 4.   |
| 1970 c. 24.        | The Finance Act 1970.                    | In Schedule 7, in paragraph 9, sub-paragraph (1), in subparagraph (2) the words "In consequence of sub-paragraph (1) above," and subparagraph (3).   |
| 1970 c. 21 (N.I.). | The Finance Act (Northern Ireland) 1970. | In Schedule 2, in paragraph 9, sub-paragraph (1), in subparagraph (2) the words "In consequence of sub-paragraph (1) above," and sub-paragraph (3).  |

### (4) EXCHANGE RATES

| Chapter    | Short Title           | Extent of Repeal             |
|------------|-----------------------|------------------------------|
| 1899 c. 9. | The Finance Act 1899. | Section 12.<br>The Schedule. |

### (5) FINANCE ACT 1931

| Chapter     | Short Title           | Extent of Repeal |
|-------------|-----------------------|------------------|
| 1931 c. 28. | The Finance Act 1931. | Section 35(x).   |

The repeals under (4) above apply to instruments executed on or after 1st August 1985.