



# Ports Act 1991

## 1991 CHAPTER 52

### PART III

#### MISCELLANEOUS AND SUPPLEMENTARY

##### *Supplementary*

#### **36 Stamp duty.**

- (1) No transfer effected by this Act shall give rise to any liability to stamp duty.
- (2) Stamp duty shall not be chargeable—
  - (a) on the scheme under section 22 above;
  - (b) on any instrument which is certified to the Commissioners of Inland Revenue by the Port of London Authority as having been made or executed in pursuance of Schedule 2 to this Act; or
  - (c) on any proposals under section 32 above.
- (3) An instrument such as is mentioned in subsection (2)(b) above shall not be treated as duly stamped unless it is stamped with the duty to which it would be liable but for subsection (2) above, or it has, in accordance with 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.

#### **Extent Information**

**E1** S. 36: extends to England and Wales and Scotland except s. 36(2)(c) extends to United Kingdom

#### **Marginal Citations**

**M1** 1891 c. 39.

**Status:**

Point in time view as at 25/07/1991. This version of this provision has been superseded.

**Changes to legislation:**

There are currently no known outstanding effects for the Ports Act 1991, Section 36.