

*Status: Point in time view as at 01/04/2022.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, Part VII. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 41

#### REPEALS

#### PART VII

#### STAMP DUTY AND STAMP DUTY RESERVE TAX

<b>Chapter</b>	<b>Short title</b>	<b>Extent of repeal</b>
1986 c. 41.	The Finance Act 1986.	In section 87, in subsection (2), the words “the expiry of the period of two months beginning with” and the words from “unless” to the end and subsections (4), (5) and (8). Section 88(2) and (3) Section 94(8). Section 96(12). Section 97(2).
1996 c. 8.	The Finance Act 1996.	Sections 186 to 196.
1	The repeals in sections 87 and 88 of the Finance Act 1986 have effect in accordance with sections 188 and 192 of this Act.	
2	The repeals in sections 94 and 96 of the Finance Act 1986 have effect in accordance with section 194 of this Act.	
3	The repeal in section 97 of the Finance Act 1986 has effect in accordance with section 196(4) of this Act.	
4	The repeals in the Finance Act 1996 have effect— (a) so far as relating to stamp duty, in accordance with section 108 of the Finance Act 1990; and (b) so far as relating to stamp duty reserve tax, in accordance with section 110 of the Finance Act 1990.	

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