

Status: Point in time view as at 25/07/2003.

Changes to legislation: Finance Act 1999, Paragraph 19 is up to date with all changes known to be in force on or before 24 August 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. (See end of Document for details)

SCHEDULES

SCHEDULE 13

STAMP DUTY: INSTRUMENTS CHARGEABLE AND RATES OF DUTY

Modifications etc. (not altering text)

C1 Sch. 13 restricted (10.7.2003) by Finance Act 2003 (c. 14), s. 125(1) (with s. 125(8))

PART III

OTHER INSTRUMENTS

Duplicate or counterpart

- 19 (1) A duplicate or counterpart of an instrument chargeable with duty is chargeable with duty of £5.
- (2) The duplicate or counterpart of an instrument chargeable with duty is not duly stamped unless—
- (a) it is stamped as an original instrument, or
 - (b) it appears by some stamp impressed on it that the full and proper duty has been paid on the original instrument of which it is the duplicate or counterpart.
- (3) Sub-paragraph (2) does not apply to the counterpart of an instrument chargeable as a lease, if that counterpart is not executed by or on behalf of any lessor or grantor.

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