

Status: Point in time view as at 01/04/2012.

Changes to legislation: Finance Act 1999, Paragraph 15 is up to date with all changes known to be in force on or before 07 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. (See end of Document for details)

SCHEDULES

SCHEDULE 19

STAMP DUTY AND STAMP DUTY RESERVE TAX: UNIT TRUSTS

PART IV

GENERAL DEFINITIONS

Schemes not treated as unit trust schemes

- 15 References in the enactments relating to stamp duty and the enactments relating to stamp duty reserve tax to a unit trust scheme do not include—
- (a) a common investment scheme under section 22 of the ^{M1}Charities Act 1960, section 25 of the ^{M2}Charities Act (Northern Ireland) 1964 [^{F1}, section 24 of the Charities Act 1993 or section 96 of the Charities Act 2011,]
 - (b) a common deposit scheme under section 22A of the Charities Act 1960 [^{F2}, section 25 of the Charities Act 1993 or section 100 of the Charities Act 2011], or
 - (c) a unit trust scheme the units in which are under the terms of the trust instrument required to be held only by [^{F3}charitable companies or trustees of charitable trusts].

Textual Amendments

- F1** Words in Sch. 19 para. 15(a) substituted (14.3.2012) by [Charities Act 2011 \(c. 25\), s. 355, Sch. 7 para. 81\(a\)](#) (with [s. 20\(2\), Sch. 8](#))
- F2** Words in Sch. 19 para. 15(b) substituted (14.3.2012) by [Charities Act 2011 \(c. 25\), s. 355, Sch. 7 para. 81\(b\)](#) (with [s. 20\(2\), Sch. 8](#))
- F3** Words in Sch. 19 para. 15(c) substituted (1.4.2012) by [Finance Act 2010 \(c. 13\), Sch. 6 paras. 15\(3\), 34\(2\); S.I. 2012/736, art. 11](#)

Marginal Citations

- M1** 1960 c.58.
- M2** 1964 c.33(N.I.).

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