
Status: Point in time view as at 01/04/2010.

Changes to legislation: Finance Act 2008, Paragraph 10 is up to date with all changes known to be in force on or before 03 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 32

STAMP DUTY: ABOLITION OF FIXED DUTY ON CERTAIN INSTRUMENTS

PART 1

ABOLITION OF FIXED DUTY

FA 1999

- 10 (1) Schedule 13 (instruments chargeable to stamp duty and rates of duty) is amended as follows.
- (2) In paragraph 1(5) (treasury shares), for the words from “any instrument” to the end substitute “ sub-paragraph (1) does not apply to any instrument to which sub-paragraph (6) applies. ”
- (3) In Part 3 (other instruments chargeable to stamp duty and rates of duty) omit—
- (a) paragraph 16 (fixed duty on transfer otherwise than on sale) and the heading before it,
 - (b) paragraph 17 (fixed duty on declaration of use or trust) and the heading before it,
 - (c) paragraph 18(2) (fixed duty on disposition of certain property in Scotland),
 - (d) paragraph 19(1) (fixed duty on duplicate or counterpart),
 - (e) paragraph 21(3) (fixed duty on partition or division),
 - (f) paragraph 22 (fixed duty on release or renunciation) and the heading before it, and
 - (g) paragraph 23 (fixed duty on surrender) and the heading before it.

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