

## SCHEDULES

### SCHEDULE 26

#### REDUNDANT RELIEFS

#### **PART 2**

#### STAMP DUTY

##### *Exemptions from stamp duty*

- 5 Section 45 of FA 1944 (exemption of certain assignments by seamen from stamp duty) is repealed.
- 6 Section 31 of FA 1953 (instruments relating to National Savings) is repealed.
- 7 (1) In Schedule 13 to FA 1999 (stamp duty: instruments chargeable and rates of duty), paragraph 24(b) is repealed (instruments for sale etc of ship or vessel etc).
  - (2) Accordingly, in that Act—
    - (a) in section 123(3), in the entry for paragraph 24 of Schedule 13, omit “, (b)”, and
    - (b) in Part V(6) of Schedule 20, in paragraph (d) of the entry for Schedule 13, omit “, (b)”.