

SCHEDULES

SCHEDULE 24

ABOLITION OF STAMP DUTY AND SDRT: SECURITIES ON RECOGNISED GROWTH MARKETS

PART 2

STAMP DUTY

Charge in relation to the purchase by a company of its own shares

- 6 Stamp duty is not chargeable by virtue of section 66(2) of FA 1986 (return relating to company's purchase of own shares treated as instrument of transfer on sale) on returns relating to shares admitted to trading on a recognised growth market but not listed on any market.