



National Health Service (Scotland) Act 1972

1972 CHAPTER 58

PART VIII

MISCELLANEOUS AND GENERAL

General

59 Exemption from stamp duty

- (1) Stamp duty shall not be payable on any conveyance, agreement or assignation made, or instrument executed solely for the purpose of giving effect to any transfer of property, rights or liabilities by, or by an order made under, sections 13, 25 to 27, or 37 to 39 of this Act.
- (2) Section 12 of the Finance Act 1895 (which requires Acts to be stamped as conveyances on sale in certain cases) shall not apply to the transfer of property, rights or liabilities by, or by an order made under, sections 13 or 25 to 27 of this Act, and stamp duty shall not be payable on any such order.