



British Telecommunications Act 1981

1981 CHAPTER 38

PART III

MISCELLANEOUS AND GENERAL

81 Stamp duty.

- (1) Stamp duty shall not be chargeable on any instrument which is certified to the Commissioners of Inland Revenue by the Corporation, the Post Office or any wholly owned subsidiary of either of those bodies as having been made or executed in pursuance of section 10 or Schedule 2; but no such instrument shall be deemed to be duly stamped unless it is stamped with the duty to which it would but for this subsection be liable or it has, in accordance with the provisions of section 12 of the ^{M1}Stamp Act 1891, been stamped with a particular stamp denoting that it is not chargeable with any duty or that it is duly stamped.

(2) F1

Textual Amendments

F1 S. 81(2)(3) repealed by [Finance Act 1988](#) (c. 39, SIF 114), s. 148, [Sch. 14 Pt. XI](#)

Modifications etc. (not altering text)

C1 S. 81 modified (26.3.2001) by [S.I. 2001/1148](#), [art. 24](#) (with [art. 34](#))

C2 S. 81(1) modified by [Telecommunications Act 1984](#) (c. 12, SIF 96), s. 109, [Sch. 5 para. 41](#)

Marginal Citations

M1 1891 c. 39.

Changes to legislation:

There are currently no known outstanding effects for the British Telecommunications Act 1981, Section 81.