



Finance Act 1991

1991 CHAPTER 31

PART IV

STAMP DUTY AND STAMP DUTY RESERVE TAX

113 Certification of instruments for stamp duty purposes.

[^{F1}(1) For the purposes of paragraph 6(1) of Schedule 13 to the Finance Act 1999 (meaning of instrument being certified at an amount)—

- (a) a sale or contract or agreement for the sale of exempt property within the meaning of section 110 above shall be disregarded; and
- (b) any statement as mentioned in that provision shall be construed as leaving out of account any matter which is to be so disregarded.]

(4) This section applies to—

- (a) an instrument executed in pursuance of a contract made on or after the abolition day;
- (b) an instrument which is not executed in pursuance of a contract and is executed on or after the abolition day.

(5) In this section “the abolition day has the same meaning as in section 110 above.

Textual Amendments

F1 S. 113(1) substituted for s. 113(1)-(3) (27.7.1999 with effect in relation to instruments executed on or after 1.10.1999) by 1999 c. 16, s. 112(4)(6), **Sch. 14 para. 27** (with s. 122)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1991, Section 113.