



Further and Higher Education Act 1992

1992 CHAPTER 13

PART III

MISCELLANEOUS AND GENERAL

88 Stamp duty.

- (1) Subject to subsection (2) below, stamp duty shall not be chargeable in respect of any transfer effected under or by virtue of any of the following sections of this Act: ^{F1}... [^{F2}27B, 27C], ^{F3}... [^{F4}33P], 34, 40(5) and (7), 63 and 80.
- (2) No instrument (other than a statutory instrument) made or executed under or in pursuance of any of the provisions mentioned in subsection (1) shall be treated as duly stamped unless it is stamped with the duty to which it would, but for this section (and, if applicable, section 129 of the ^{M1}Finance Act 1982), be liable or it has, in accordance with the provisions of section 12 of the ^{M2}Stamp Act 1891, been stamped with a particular stamp denoting that it is not chargeable with any duty or that it has been duly stamped.

Textual Amendments

- F1** Words in s. 88(1) omitted (26.5.2015) by virtue of [Deregulation Act 2015 \(c. 20\)](#), s. 115(3)(h), [Sch. 15 para. 4\(5\)\(g\)\(i\)](#)
- F2** Words in s. 88 substituted (1.4.2012) by [Education Act 2011 \(c. 21\)](#), s. 82(3), [Sch. 12 para. 38\(a\)](#); [S.I. 2012/924](#), art. 2
- F3** Word in s. 88(1) omitted (26.5.2015) by virtue of [Deregulation Act 2015 \(c. 20\)](#), s. 115(3)(h), [Sch. 15 para. 4\(5\)\(g\)\(ii\)](#)
- F4** Word in s. 88 substituted (1.4.2012) by [Education Act 2011 \(c. 21\)](#), s. 82(3), [Sch. 12 para. 38\(b\)](#); [S.I. 2012/924](#), art. 2

Commencement Information

- I1** S. 88 wholly in force at 6.5.1992 see s. 94(3) and [S.I. 1992/831](#), art. 2, [Sch. 1](#)

Changes to legislation: Further and Higher Education Act 1992, Section 88 is up to date with all changes known to be in force on or before 19 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

Marginal Citations

M1 1982 c. 39.

M2 1891 c. 39.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 16(6) inserted by [2007 c. 25 s. 14\(4\)](#)
- s. 17(2)(aa) inserted by [2007 c. 25 s. 14\(5\)\(b\)](#)
- s. 27(3A)(3B) inserted by [2007 c. 25 s. 15\(4\)](#)
- s. 27(9) inserted by [2007 c. 25 s. 15\(7\)](#)
- s. 51(1)-(2A) substituted for s. 51(1)(2) by [2007 c. 25 s. 16\(2\)](#)
- s. 76(8)(9) inserted by [2017 c. 29 s. 52\(4\)](#)
- s. 85D inserted by [2009 c. 22 s. 247](#)
- s. 85D(7) words inserted by [S.I. 2016/413 reg. 140](#) (This amendment comes into force on the day that section 85D of the Further and Higher Education Act 1992 (c. 13) comes into force. That provision is still prospective.)