

Changes to legislation: Finance Act 1999, SCHEDULE 13 is up to date with all changes known to be in force on or before 22 August 2023. 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

SCHEDULES

SCHEDULE 13

Section 112(3).

STAMP DUTY: INSTRUMENTS CHARGEABLE AND RATES OF DUTY

Modifications etc. (not altering text)

- C1** Sch. 13 restricted (10.7.2003) by Finance Act 2003 (c. 14), s. 125(1) (with s. 125(8))
- C2** Sch. 13 excluded (with effect in accordance with Sch. 24 para. 12(4) of the amending Act) by Finance Act 2014 (c. 26), Sch. 24 para. 5

PART I

CONVEYANCE OR TRANSFER ON SALE

Modifications etc. (not altering text)

- C3** Sch. 13 Pt. I excluded (28.7.2000 with effect as mentioned in s. 130(10) of the amending Act) by 2000 c. 17, s. 130(1)(10)
- C4** Sch. 13 Pt. I modified (*retrospective* to 28.3.2000 and with effect as mentioned in s. 118(10)(11) of the amending Act) by 2000 c. 17, s. 118 (with s. 118(9))
Sch. 13 Pt. I modified (*retrospective* to 28.3.2000 and with effect as mentioned in s. 119(11)(12) of the amending Act) by 2000 c. 17, s. 119 (with s. 120)
Sch. 13 Pt. I modified (*retrospective* to 28.3.2000 and with effect as mentioned in s. 122(8)(9) of the amending Act) by 2000 c. 17, s. 122
Sch. 13 Pt. I amended (11.5.2001 with effect as mentioned in s. 92(8) of the amending Act) by 2001 c. 9, s. 92, Sch. 30 para. 1(1); S.I. 2001/3748, art. 2
Sch. 13 Pt. I excluded (11.5.2001 with effect as mentioned in s. 92(8) of the amending Act) by 2001 c. 9, s. 92(1); S.I. 2001/3748, art. 2

Charge

- 1 (1) Stamp duty is chargeable on a conveyance or transfer on sale.
 - (2) For this purpose “[^{F1}transfer on sale]” includes every instrument, and every decree or order of a court or commissioners, by which any property, or any estate or interest in property, is, on being sold, transferred to or vested in the purchaser or another person on behalf of or at the direction of the purchaser.
- [^{F2}(3) Sub-paragraph (1) is subject to sub-paragraphs [^{F3}(3A)] to (6).
[Stamp duty is not chargeable under sub-paragraph (1) on a transfer of stock or [^{F4}(3A) marketable securities where—
 - (a) the amount or value of the consideration for the sale is £1,000 or under, and

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- (b) the instrument is certified at £1,000.]
- (4) Where a company acquires any shares in itself by virtue of section [F5690] of the Companies Act [F52006] (power of company to purchase own shares) or otherwise, sub-paragraph (1) does not apply to any instrument by which the shares are transferred to the company.
- (5) Where a company holds any shares in itself by virtue of section [F6724] of that Act (treasury shares) or otherwise, [F7 sub-paragraph (1) does not apply to any instrument to which sub-paragraph (6) applies.]
- (6) This sub-paragraph applies to any instrument for the sale or transfer of any of the shares by the company, other than an instrument which, in the absence of sub-paragraph (5), would be an instrument in relation to which—
- (a) section 67(2) of the Finance Act 1986 (transfer to person whose business is issuing depositary receipts etc), or
 - (b) section 70(2) of that Act (transfer to person who provides clearance services etc),
- applied.]

Textual Amendments

- F1** Words in Sch. 13 para. 1(2) substituted (with effect in accordance with s.125(8) of the amending Act) by [Finance Act 2003 \(c. 14\)](#), [Sch. 20 para. 6](#)
- F2** Sch. 13 para. 1(3)-(6) inserted (with effect in accordance with s. 195(12) of the amending Act) by [Finance Act 2003 \(c. 14\)](#), [Sch. 40 para. 5](#); S.I. 2003/3077, art. 2
- F3** Word in Sch. 13 para. 1(3) substituted (with effect in accordance with s. 98(5) of the amending Act) by [Finance Act 2008 \(c. 9\)](#), [s. 98\(2\)](#)
- F4** Sch. 13 para. 1(3A) inserted (with effect in accordance with s. 98(5) of the amending Act) by [Finance Act 2008 \(c. 9\)](#), [s. 98\(3\)](#)
- F5** Words in Sch. 13 para. 1(4) substituted (1.10.2009) by [The Companies Act 2006 \(Consequential Amendments\) \(Taxes and National Insurance\) Order 2009 \(S.I. 2009/1890\)](#), arts. 1(1), [11\(b\)](#)
- F6** Word in Sch. 13 para. 1(5) substituted (1.10.2009) by [The Companies Act 2006 \(Consequential Amendments\) \(Taxes and National Insurance\) Order 2009 \(S.I. 2009/1890\)](#), arts. 1(1), [11\(e\)](#)
- F7** Words in Sch. 13 para. 1(5) substituted (with effect in accordance with s. 99(2) of the amending Act) by [Finance Act 2008 \(c. 9\)](#), [Sch. 32 para. 10\(2\)](#) (with [Sch. 32 para. 22\(1\)\(b\)](#))

Rates of duty

- 2 Duty under this Part is chargeable by reference to the amount or value of the consideration for the sale.
- 3 In the case of a conveyance or transfer of stock or marketable securities the rate is 0.5%.
- 4 In the case of any other conveyance or transfer on sale the rates of duty are as follows—

1.	Where the amount or value of the consideration is [F8£125,000] or under	Nil
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	and the instrument is certified at [^{F8} £125,000]	
2.	Where the amount or value of the consideration is £250,000 or under and the instrument is certified at £250,000	1%
3.	Where the amount or value of the consideration is £500,000 or under and the instrument is certified at £500,000	[^{F9} 3%]
4.	Any other case	[^{F10} 4%]

Textual Amendments

- F8** Word in Sch. 13 para. 4 substituted (with effect in accordance with s. 162(5) of the amending Act) by Finance Act 2006 (c. 25), s. 162(3)
- F9** Sch. 13 para. 4: figure in fourth entry substituted (*retrospective* to 28.3.2000 and with effect as mentioned in s. 114(2)(3) of the amending Act) by 2000 c. 17, s. 114(1)(b)(2)-(4)
- F10** Sch. 13 para. 4: figure in third entry entry substituted (*retrospective* to 28.3.2000 and with effect as mentioned in s. 114(2)(3) of the amending Act) by 2000 c. 17, s. 114(1)(a)(2)-(4)

- 5 The above provisions are subject to any enactment setting a different rate or setting an upper limit on the amount of duty chargeable.

Meaning of instrument being certified at an amount

- 6 (1) The references in [^{F11}paragraphs 1(3A) and] 4 above to an instrument being certified at a particular amount mean that it contains a statement that the transaction effected by the instrument does not form part of a larger transaction or series of transactions in respect of which the amount or value, or aggregate amount or value, of the consideration exceeds that amount.
- (2) For this purpose a sale or contract or agreement for the sale of goods, wares or merchandise shall be disregarded—
- (a) in the case of an instrument which is not an actual conveyance or transfer of the goods, wares or merchandise (with or without other property);
 - (b) in the case of an instrument treated as such a conveyance or transfer only by virtue of paragraph 7 (contracts or agreements chargeable as conveyances on sale);
- and any statement as mentioned in sub-paragraph (1) shall be construed as leaving out of account any matter which is to be so disregarded.

Textual Amendments

- F11** Words in Sch. 13 para. 6(1) substituted (with effect in accordance with s. 98(5) of the amending Act) by Finance Act 2008 (c. 9), s. 98(4)

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Modifications etc. (not altering text)

- C5** Sch. 13 para. 6 modified (*retrospective* to 28.3.2000 and with effect as mentioned in s. 129(5) and **Sch. 34 para. 4(3)** of the amending Act) by 2000 c. 17, s. 129(3)(5), **Sch. 34 para. 4(1)(3)** (with s. 129(4))
 Sch. 13 para. 6 modified (11.5.2001 with effect as mentioned in s. 92(8) of the amending Act) by 2001 c. 9, s. 92, **Sch. 30 para. 3(1)**; S.I. 2001/3748, **art. 2**
 Sch. 13 para. 6 modified (*retrospective* to 24.7.2002 with application as mentioned in Sch. 37 para. 3(3) of the amending act) by 2002 c. 23, s. 116(2)(4)(5), **Sch. 37, para. 3**
- C6** Sch. 13 para. 6(1) restricted (27.7.1999 with effect as mentioned in s. 112(6) of 1999 c. 16) by 1991 c. 31, s. **113(1)** (as inserted (27.7.1999 with effect as mentioned in s. 112(6) of the amending Act) by 1999 c. 16, ss. 112(4), 122, **Sch. 14 para. 27**)

Contracts or agreements chargeable as conveyances on sale

- 7 (1) A contract or agreement for the sale of—
- (a) any equitable estate or interest in property, or
 - (b) any estate or interest in property except—
 - (i) land,
 - (ii) goods, wares or merchandise,
 - (iii) stock or marketable securities,
 - (iv) any ship or vessel, or a part interest, share or property of or in any ship or vessel, or
 - (v) property of any description situated outside the United Kingdom,
 is chargeable with the same *ad valorem* duty, to be paid by the purchaser, as if it were an actual conveyance on sale of the estate, interest or property contracted or agreed to be sold.
- (2) Where the purchaser has paid *ad valorem* duty and before having obtained a conveyance or transfer of the property enters into a contract or agreement for the sale of the same, the contract or agreement is chargeable, if the consideration for that sale is in excess of the consideration for the original sale, with the *ad valorem* duty payable in respect of the excess consideration but is not otherwise chargeable.
- (3) Where duty has been paid in conformity with sub-paragraphs (1) and (2), the conveyance or transfer to the purchaser or sub-purchaser, or any other person on his behalf or by his direction, is not chargeable with any duty.
- (4) In that case, upon application and upon production of the contract or agreement (or contracts or agreements) duly stamped, the Commissioners shall either—
- (a) denote the payment of the *ad valorem* duty upon the conveyance or transfer, or
 - (b) transfer the *ad valorem* duty to the conveyance or transfer.

Modifications etc. (not altering text)

- C7** Sch. 13 Pt. I paras. 7-9 modified (28.11.2001) by S.I. 2001/3746, **art. 7(1)(a)**

- 8 (1) Where a contract or agreement would apart from paragraph 7 not be chargeable with any duty and a conveyance or transfer made in conformity with the contract or agreement is presented to the Commissioners for stamping with the *ad valorem* duty chargeable on it—

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- (a) within the period of six months after the execution of the contract or agreement, or
- (b) within such longer period as the Commissioners may think reasonable in the circumstances of the case,

the conveyance or transfer shall be stamped accordingly, and both it and the contract or agreement shall be deemed to be duly stamped.

- (2) Nothing in this paragraph affects the provisions as to the stamping of a conveyance or transfer after execution.

Modifications etc. (not altering text)

C8 Sch. 13 Pt. I paras. 7-9 modified (28.11.2001) by S.I. 2001/3746, art. 7(1)(a)

- 9 The *ad valorem* duty paid upon a contract or agreement by virtue of paragraph 7 shall be repaid by the Commissioners if the contract or agreement is afterwards rescinded or annulled or is for any other reason not substantially performed or carried into effect so as to operate as or be followed by a conveyance or transfer.

Modifications etc. (not altering text)

C9 Sch. 13 Pt. I paras. 7-9 modified (28.11.2001) by S.I. 2001/3746, art. 7(1)(a)

PART II

LEASE

Modifications etc. (not altering text)

C10 Sch. 13 Pt. II excluded (28.7.2000 with effect as mentioned in s. 130(10) of the amending Act) by 2000 c. 17, s. 130(1)(10)

C11 Sch. 13 Pt. II modified (*retrospective* to 28.3.2000 and with effect as mentioned in s. 121(10)(11) of the amending Act) by 2000 c. 17, s. 121(2)(10)-(12)

Sch. 13 Pt. II amended (11.5.2001 with effect as mentioned in s. 92(8) of the amending Act) by 2001 c. 9, s. 92, Sch. 30 para. 1(1); S.I. 2001/3748, art. 2

Sch. 13 Pt. II excluded (11.5.2001 with effect as mentioned in s. 92(8) of the amending Act) by 2001 c. 9, s. 92(1); S.I. 2001/3748, art. 2

Charge

- 10 Stamp duty is chargeable on a lease.

Rates of duty

- 11 In the case of a lease for a definite term less than a year the duty is as follows—

1.	Lease of furnished dwelling-house or apartments where the	£5
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	rent for the term exceeds [^{F12} £5000]	
2.	Any other lease of land	The same duty as for a lease for a year at the rent reserved for the definite term

Textual Amendments

F12 Sch. 13 para. 11 table: figure in para. 1 substituted (*retrospective* to 28.3.2000 and with effect as mentioned in s. 115(2) of the amending Act) by 2000 c. 17, s. 115(1)(a)(2)(3)

- 12 (1) In the case of a lease of land for any other definite term, or for an indefinite term, the duty is determined as follows.
- (2) If the consideration or part of the consideration moving to the lessor or to any other person consists of any money, stock, security or other property, the duty in respect of that consideration is the same as that on a conveyance on a sale for the same consideration.
- But if—
- (a) part of the consideration is rent, and
 - (b) that rent exceeds £600 a year,
- the duty is calculated as if paragraph 1 of the Table in paragraph 4 of this Schedule were omitted.
- (3) If the consideration or part of the consideration is rent, the duty in respect of that consideration is determined by reference to the rate or average rate of the rent (whether reserved as a yearly rent or not), as follows.

1.	Term [^{F13} not more than 7 years] or indefinite—	Nil 1%
	(a) if the rent is [^{F14} £5000] or less	
	(b) if the rent is more than [^{F14} £5000]	
2.	Term more than 7 years but not more than 35 years	2%
3.	Term more than 35 years but not more than 100 years	12%
4.	Term more than 100 years	24%

Textual Amendments

F13 Sch. 13 para. 12(3) table: words in para. 1 substituted (*retrospective* to 28.3.2000 and with effect as mentioned in s. 116(2) of the amending Act) by 2000 c. 17, s. 116

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F14 Sch. 13 para. 12(3) table: figure in para. 1(a)(b) substituted (*retrospective* to 28.3.2000 and with effect as mentioned in s. 115(2) of the amending Act) by 2000 c. 17, s. 115(1)(b)(2)(3)

13 Stamp duty of £5 is chargeable on a lease not within paragraph 11 or 12 above.

Agreement for a lease charged as a lease

- 14 (1) An agreement for a lease is chargeable with the same duty as if it were an actual lease made for the term and consideration mentioned in the agreement.
- (2) Where duty has been duly paid on an agreement for a lease and subsequent to that agreement a lease is granted which either—
- (a) is in conformity with the agreement, or
 - (b) relates to substantially the same property and term as the agreement,
- the duty which would otherwise be charged on the lease is reduced by the amount of the duty paid on the agreement.
- (3) Sub-paragraph (1) does not apply to missives of let in Scotland that constitute an actual lease.

Subject to that, references in this paragraph to an agreement for a lease include missives of let in Scotland.

Modifications etc. (not altering text)

C12 Sch. 13 Pt. II para. 14 modified (28.11.2001) by S.I. 2001/3746, art. 7(1)(b)

Lease for fixed term and then until determined

- 15 (1) For the purposes of this Part a lease granted for a fixed term and thereafter until determined is treated as a lease for a definite term equal to the fixed term together with such further period as must elapse before the earliest date at which the lease can be determined.
- (2) Paragraph 14 (agreement for a lease charged as a lease) shall be construed accordingly.

Modifications etc. (not altering text)

C13 Sch. 13 Pt. II para. 15 modified (28.11.2001) by S.I. 2001/3746, art. 7(1)(b)

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PART III

OTHER INSTRUMENTS

F15
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Textual Amendments

F15 Sch. 13 para. 16 and heading omitted (with effect in accordance with s. 99(2) of the amending Act) by virtue of Finance Act 2008 (c. 9), Sch. 32 para. 10(3)(a) (with Sch. 32 para. 22(1)(b))

^{F15}16

F16
...

Textual Amendments

F16 Sch. 13 para. 17 and heading omitted (with effect in accordance with s. 99(2) of the amending Act) by virtue of Finance Act 2008 (c. 9), Sch. 32 para. 10(3)(b) (with Sch. 32 para. 22(1)(b))

^{F16}17

Dispositions in Scotland

- 18 (1) The following are chargeable with duty as a conveyance on sale—
- (a) a disposition of heritable property in Scotland to singular successors or purchasers;
 - (b) a disposition of heritable property in Scotland to a purchaser containing a clause declaring all or any part of the purchase money a real burden upon, or affecting, the heritable property thereby disposed, or any part of it;
 - ^{F17}(c)
- ^{F18}(2)

Textual Amendments

F17 Sch. 13 para. 18(1)(c) repealed (S.) (28.11.2004) by Abolition of Feudal Tenure etc. (Scotland) Act 2000 (asp 5), ss. 71, 77(2), sch. 12 para. 61, sch. 13 Pt. 1 (with ss. 58, 62, 75); S.S.I. 2003/456, art. 2

F18 Sch. 13 para. 18(2) omitted (with effect in accordance with s. 99(2) of the amending Act) by virtue of Finance Act 2008 (c. 9), Sch. 32 para. 10(3)(c) (with Sch. 32 para. 22(1)(b))

Duplicate or counterpart

- 19 ^{F19}(1)
- (2) The duplicate or counterpart of an instrument chargeable with duty is not duly stamped unless—
- (a) it is stamped as an original instrument, or

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- (b) it appears by some stamp ^{F20}... on it that the full and proper duty has been paid on the original instrument of which it is the duplicate or counterpart.
- (3) Sub-paragraph (2) does not apply to the counterpart of an instrument chargeable as a lease, if that counterpart is not executed by or on behalf of any lessor or grantor.

Textual Amendments

- F19** Sch. 13 para. 19(1) omitted (with effect in accordance with s. 99(2) of the amending Act) by virtue of Finance Act 2008 (c. 9), **Sch. 32 para. 10(3)(d)** (with Sch. 32 para. 22(1)(b))
- F20** Word in Sch. 13 para. 19(2)(b) omitted (22.4.2019) by virtue of The Stamp Duty (Method of Denoting Duty) Regulations 2019 (S.I. 2019/719), regs. 1, **4(a)(i)**

Instrument increasing rent

- 20 (1) An instrument (not itself a lease)—
- (a) by which it is agreed that the rent reserved by a lease should be increased, or
 - (b) which confirms or records any such agreement made otherwise than in writing,
- is chargeable with the same duty as if it were a lease in consideration of the additional rent made payable by it.
- (2) Sub-paragraph (1) does not apply to an instrument giving effect to provision in the lease for periodic review of the rent reserved by it.

Partition or division

- 21 (1) Where on the partition or division of an estate or interest in land consideration exceeding £100 in amount or value is paid or given, or agreed to be paid or given, for equality, the principal or only instrument by which the partition or division is effected is chargeable with the same ad valorem duty as a conveyance on sale for the consideration, and with that duty only.
- (2) Where there are several instruments for completing the title of either party, the principal instrument is to be ascertained, and the other instruments shall be charged with duty, as provided by sections 58(3) and 61 of the ^{M1}Stamp Act 1891 in the case of several instruments of conveyance.

^{F21}(3)

Textual Amendments

- F21** Sch. 13 para. 21(3) omitted (with effect in accordance with s. 99(2) of the amending Act) by virtue of Finance Act 2008 (c. 9), **Sch. 32 para. 10(3)(e)** (with Sch. 32 para. 22(1)(b))

Marginal Citations

- M1** 1891 c.39.

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F22
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Textual Amendments

F22 Sch. 13 para. 22 and heading omitted (with effect in accordance with s. 99(2) of the amending Act) by virtue of Finance Act 2008 (c. 9), **Sch. 32 para. 10(3)(f)** (with Sch. 32 para. 22(1)(b))

F22 22

F23
...

Textual Amendments

F23 Sch. 13 para. 23 and heading omitted (with effect in accordance with s. 99(2) of the amending Act) by virtue of Finance Act 2008 (c. 9), **Sch. 32 para. 10(3)(g)** (with Sch. 32 para. 22(1)(b))

F23 23

PART IV

GENERAL EXEMPTIONS

- 24 The following are exempt from stamp duty under this Schedule—
- (a) transfers of shares in the government or parliamentary stocks or funds or strips (within the meaning of section 47 of the ^{M2}Finance Act 1942) of such stocks or funds;
 - ^{F24}(b)
 - (c) testaments, testamentary instruments and dispositions *mortis causa* in Scotland;
 - (d) renounceable letters of allotment, letters of rights or other similar instruments where the rights under the letter or other instrument are renounceable not later than six months after its issue.

Textual Amendments

F24 Sch. 13 para. 24(b) repealed (19.7.2011) by Finance Act 2011 (c. 11), **Sch. 26 para. 7(1)**

Marginal Citations

M2 1942 c.21.

- 25 Stamp duty is not chargeable under this Schedule on any description of instrument in respect of which duty was abolished by—
- (a) section 64 of the ^{M3}Finance Act 1971 or section 5 of the ^{M4}Finance Act (Northern Ireland) 1971 (abolition of duty on mortgages, bonds, debentures etc.), or
 - (b) section 173 of the ^{M5}Finance Act 1989 (life insurance policies and superannuation annuities).

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Marginal Citations

- M3** 1971 c.68.
M4 1971 c.27(N.I.).
M5 1989 c.26.

- [^{F25}25A(1) Subject to sub-paragraph (3), stamp duty is not chargeable under this Schedule on —
- (a) the transfer of stock, marketable securities or an interest in a partnership to a depositary under an authorised contractual scheme, to be held as part of the property subject to the scheme, in exchange for the issue of units in the scheme (and for no other consideration);
 - (b) transfers between depositaries under the same authorised contractual scheme;
 - (c) the transfer of units in an authorised contractual scheme.
- (2) In sub-paragraph (1), “authorised contractual scheme” has the meaning given in section 237(3) of the Financial Services and Markets Act 2000 and “depositary” and “units” have the meaning given in section 237(2) of that Act.
- (3) This paragraph shall not apply where the transfer forms part of arrangements of which the main purpose, or one of the main purposes, is the avoidance of stamp duty or stamp duty reserve tax.]

Textual Amendments

- F25** Sch. 13 para. 25A inserted (28.6.2013) by The Stamp Duty and Stamp Duty Reserve Tax (Collective Investment Schemes) (Exemptions) Regulations 2013 (S.I. 2013/1401), regs. 1, 5

- 26 Nothing in this Schedule affects any other enactment conferring exemption or relief from stamp duty.

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Changes and effects yet to be applied to :

- Sch. 13 para. 3 repealed (prosp.) by 1999 c. 16 s. 123(3)s. 123(4)139Sch. 20 Pt. 5(6) Note
- Sch. 13 para. 4 repealed in part (prosp.) by 1999 c. 16 s. 123(3)s. 123(4)139Sch. 20 Pt. 5(6) Note
- Sch. 13 para. 724 repealed in part (prosp.) by 1999 c. 16 s. 123(3)s. 123(4)139Sch. 20 Pt. 5(6) Note
- Sch. 13 para. 6 restricted (1.10.1999) by 1999 c. 16 s. 112(4)s. 112(6)122Sch. 14 para. 27 (subst. 1991 c. 31 s. 113(1))

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):

- Sch. 17 para. 6 - 8 Sch. 19 Pt. 1-III repealed (prosp.) by 1999 c. 16 s. 123(3)s. 123(4)139Sch. 20 Pt. 5(6) Note