

Changes to legislation: Finance Act 1999, Paragraph 4 is up to date with all changes known to be in force on or before 17 January 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

SCHEDULES

SCHEDULE 13

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))
- C1** 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)

- C1** 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)
- C1** 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

Rates of duty

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 [^{F1} £125,000] or under and the instrument is certified at [^{F1} £125,000]	Nil
2.	Where the amount or value of the consideration is £250,000 or under and	1%

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	the instrument is certified at £250,000	
3.	Where the amount or value of the consideration is £500,000 or under and the instrument is certified at £500,000	[^{F2} 3%]
4.	Any other case	[^{F3} 4%]

Textual Amendments

- F1** 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)
- F2** 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)
- F3** 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)

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Changes and effects yet to be applied to :

- Sch. 13 para. 4 repealed in part (prosp.) by [1999 c. 16 s. 123\(3\)s. 123\(4\)139Sch. 20 Pt. 5\(6\) Note](#)

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](#)