

Changes to legislation: Finance Act 1999, Cross Heading: Rates of duty is up to date with all changes known to be in force on or before 14 October 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

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

- 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 [^{F1} £125,000] or under	Nil
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	and the instrument is certified at [^{F1} £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	[^{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)

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

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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):

- 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