

Changes to legislation: Finance Act 1999, Cross Heading: Duplicate or counterpart is up to date with all changes known to be in force on or before 17 September 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 III

OTHER INSTRUMENTS

Duplicate or counterpart

19 ^{F1}(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
 - (b) it appears by some stamp ^{F2}... 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

- F1** 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\(1\)\(b\)](#))
- F2** 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\(a\)\(i\)](#)

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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- Sch. 17 para. 6 - 8 Sch. 19 Pt. 1-III repealed (prosp.)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