

Changes to legislation: Finance Act 1999, Cross Heading: Finance Act 1985 (c.54) is up to date with all changes known to be in force on or before 26 April 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 14

STAMP DUTY: AMENDMENTS CONSEQUENTIAL ON SECTION 112

Finance Act 1985 (c.54)

- 8 (1) Section 81 of the Finance Act 1985 (renounceable letters of allotment, etc.) is amended as follows.
- (2) For subsection (2) substitute—
- “(2) The instrument shall not be exempt by virtue of paragraph 24(d) of Schedule 13 to the Finance Act 1999 (renounceable letters of allotment, etc.) from stamp duty under or by reference to Part I of that Schedule (conveyance or transfer on sale).”.
- (3) In subsection (3) for the words from “section 126(1)” to “126(2) or (3)” substitute “section 79(4) of the Finance Act 1986 does not apply by virtue of section 79(5) or (6)”.

F19

Textual Amendments

- F1** Sch. 14 para. 9 omitted (with effect in accordance with s. 100(3) of the amending Act) by virtue of Finance Act 2008 (c. 9), s. 100(2)

- 10 In section 83 of the Finance Act 1985 (duty on transfers in connection with divorce etc.)—
- (a) in subsection (1) for “the heading “Conveyance or Transfer on Sale” in Schedule 1 to the Stamp Act 1891” substitute “Part I of Schedule 13 to the Finance Act 1999 (conveyance or transfer on sale)”;

F2(b)

Textual Amendments

- F2** Sch. 14 para. 10(b) omitted (with effect in accordance with s. 99(2) of the amending Act) by virtue of Finance Act 2008 (c. 9), Sch. 32 para. 20 (with Sch. 32 para. 22(1)(e))

- 11 In section 84 of the Finance Act 1985 (duty on instruments varying dispositions on death etc.)—
- (a) in subsection (1) for “the heading “Conveyance or Transfer on Sale” in Schedule 1 to the Stamp Act 1891” substitute “Part I of Schedule 13 to the Finance Act 1999 (conveyance or transfer on sale)”;

F3(b)

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Textual Amendments

- F3** Sch. 14 para. 11(b) omitted (with effect in accordance with s. 99(2) of the amending Act) by virtue of Finance Act 2008 (c. 9), **Sch. 32 para. 20** (with Sch. 32 para. 22(1)(e))

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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