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**Changes to legislation:** Finance Act 1999, Cross Heading: Finance Act 1991 (c.31) is up to date with all changes known to be in force on or before 23 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](#)

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## SCHEDULES

### SCHEDULE 14

#### STAMP DUTY: AMENDMENTS CONSEQUENTIAL ON SECTION 112

##### *Finance Act 1991 (c.31)*

- 25 In section 110 of the Finance Act 1991 (stamp duty to be abolished in certain cases), for subsections (1) to (4) substitute—
- “(1) Where apart from this section stamp duty under any of the provisions of Schedule 13 to the Finance Act 1999 would be chargeable on an instrument, stamp duty shall not be so chargeable if the property consists entirely of exempt property.”.
- 26 In section 111(1) of the Finance Act 1991 (stamp duty to be reduced in certain cases) 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) ”.
- 27 In section 113 of the Finance Act 1991 (certification of instruments for stamp duty purposes), for subsections (1) to (3) substitute—
- “(1) For the purposes of paragraph 6(1) of Schedule 13 to the Finance Act 1999 (meaning of instrument being certified at an amount)—
- (a) a sale or contract or agreement for the sale of exempt property within the meaning of section 110 above shall be disregarded; and
  - (b) any statement as mentioned in that provision shall be construed as leaving out of account any matter which is to be so disregarded.”.

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- Sch. 17 para. 6 - 8 Sch. 19 Pt. 1-III repealed (prosp.)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