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**Changes to legislation:** Finance Act 1999, Cross Heading: Finance Act 1993 (c.34) is up to date with all changes known to be in force on or before 26 December 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

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## SCHEDULES

### SCHEDULE 14

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

##### *Finance Act 1993 (c.34)*

- 28 (1) Section 202 of the Finance Act 1993 (rent to mortgage: England and Wales) is amended as follows.
- (2) In subsection (2) 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) ”.
- (3) In subsection (4)(a)—
- (a) for “the heading ‘Lease or Tack’ in Schedule 1 to the Stamp Act 1891” substitute “ Part II of Schedule 13 to the Finance Act 1999 (lease) ”; and
- (b) for “the heading ‘Conveyance or Transfer on Sale’ in that Schedule” substitute “ Part I of that Schedule (conveyance or transfer on sale) ”.
- (4) In subsection (4)(b) for “the heading ‘Conveyance or Transfer on Sale’” substitute “ Part I of that Schedule ”.
- 29 In section 203(2) of the Finance Act 1993 (rent to loan: Scotland), 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) ”.

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- Sch. 17 para. 6 - 8 Sch. 19 Pt. 1-III repealed (prosp.)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