
Changes to legislation: Finance Act 1999, Paragraph 1 is up to date with all changes known to be in force on or before 29 August 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 15

STAMP DUTY: BEARER INSTRUMENTS

Modifications etc. (not altering text)

- C1** Sch. 15 modified (27.7.1999 with effect as mentioned in s. 113(4) of 1999 c. 16) by 1988 c. 39, s. 143(4) (a) (as inserted (27.7.1999 with effect as mentioned in s. 113(4) of the amending Act) by 1999 c. 16, s. 113(3), Sch. 16 para. 11)

PART I

CHARGING PROVISIONS

Charge on issue of instrument

- 1 (1) Stamp duty is chargeable—
- (a) on the issue of a bearer instrument in the United Kingdom, and
 - (b) on the issue of a bearer instrument outside the United Kingdom by or on behalf of a UK company.
- (2) This is subject to the exemptions in Part II of this Schedule.

Modifications etc. (not altering text)

- C1** Sch. 15 para. 1 restricted (27.7.1999 with effect as mentioned in s. 113(4) of 1999 c. 16) by 1988 c. 39, s. 143(2) (as inserted (27.7.1999 with effect as mentioned in s. 113(4) of the amending Act) by 1999 c. 16, s. 113(3), Sch. 16, para. 11(2))

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Changes and effects yet to be applied to :

- Sch. 15 para. 1 restricted (1.10.1999) by [1999 c. 16 s. 113\(3\)\(4\)](#)[Sch. 16 para. 11](#) (subst. 1988 c. 39 s. 143(2))

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- Sch. 17 para. 6 - 8 Sch. 19 Pt. 1-III repealed (prosp.)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\(4\)139](#)[Sch. 20 Pt. 5\(6\)](#) Note