
Changes to legislation: There are currently no known outstanding effects for the Access to Justice Act 1999, Paragraph 34. (See end of Document for details)

SCHEDULES

SCHEDULE 14

TRANSITIONAL PROVISIONS AND SAVINGS

PART V

MAGISTRATES AND MAGISTRATES' COURTS

Stamp duty on transfer schemes

- 34 (1) Stamp duty shall not be chargeable—
- (a) on any scheme under paragraph 33, or
 - (b) on any instrument or agreement which is certified to the Commissioners of Inland Revenue by the Lord Chancellor as made in pursuance of such a scheme.
- (2) No such scheme, and no instrument or agreement which is certified as mentioned in sub-paragraph (1)(b), shall be taken to be duly stamped unless—
- (a) it has, in accordance with section 12 of the ^{M1}Stamp Act 1891, been stamped with a particular stamp denoting that it is not chargeable with that duty or that it is duly stamped, or
 - (b) it is stamped with the duty to which it would be liable, apart from this paragraph.
- (3) Section 12 of the ^{M2}Finance Act 1895 shall not operate to require—
- (a) the delivery to the Inland Revenue of a copy of this Act, or
 - (b) the payment of stamp duty under that section on any copy of this Act,
- and shall not apply in relation to any instrument on which, by virtue of sub-paragraph (1), stamp duty is not chargeable.

Marginal Citations

M1 1891 c.39.

M2 1895 c.16.

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