



# Greater London Authority Act 1999

## 1999 CHAPTER 29

### PART XII

#### SUPPLEMENTARY PROVISIONS

##### *Taxation provisions*

#### **417 Stamp duty and stamp duty reserve tax.**

- (1) Neither stamp duty nor stamp duty reserve tax shall be chargeable on, or in respect of,—
- (a) a transfer instrument;
  - (b) an instrument or agreement which is certified to the Commissioners of Inland Revenue by a Minister of the Crown as made in pursuance of a transfer instrument; or
  - (c) an instrument or agreement which is certified to the Commissioners of Inland Revenue by a Minister of the Crown as giving effect to a preparatory reorganisation, to the extent that the instrument or agreement is so certified.
- (2) No instrument or agreement which is certified as mentioned in paragraph (b) or (c) of subsection (1) above shall be taken to be duly stamped unless—
- (a) it is stamped with the duty to which it would, but for that subsection, be liable; or
  - (b) it has, in accordance with section 12 of the <sup>M1</sup>Stamp Act 1891, been stamped with a particular stamp denoting that it is not chargeable with any duty or that it is duly stamped.
- (3) Section 12 of the <sup>M2</sup>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 subsection (1) above, stamp duty is not chargeable.

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**Changes to legislation:** Greater London Authority Act 1999, Section 417 is up to date with all changes known to be in force on or before 20 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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- (4) In subsection (1) above, “transfer instrument” means—
- (a) an order under section 408 or 411 above; or
  - (b) a scheme under section 409 above.
- (5) In subsection (1) above “preparatory reorganisation” means the transfer of property, rights and liabilities—
- (a) from London Regional Transport to any of its subsidiaries,
  - (b) from a subsidiary of London Regional Transport to London Regional Transport,
  - (c) from a subsidiary of London Regional Transport to another such subsidiary, or
  - (d) from a Minister of the Crown to London Regional Transport or any of its subsidiaries,
- preparatory to any provision made or to be made by or under this Act.

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**Marginal Citations**

**M1** 1891 c. 39.

**M2** 1895 c. 16.

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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):

- s. 334(2A)-(2E) substituted for s. 334(2)-(6) by [2023 c. 55 s. 95\(2\)](#)
- s. 334(9)-(11) inserted by [2023 c. 55 s. 95\(3\)](#)
- s. 337(1A) inserted by [2023 c. 55 s. 96\(1\)\(c\)](#)
- s. 337(2)(ca) inserted by [2023 c. 55 Sch. 6 para. 15](#)
- Sch. 23 para. 1(3A) inserted by [2023 c. 55 s. 244\(2\)](#)
- Sch. 23 para. 3A3B and cross-heading inserted by [2023 c. 55 s. 244\(3\)](#)
- Sch. 23 para. 4(2A)(2B) inserted by [2023 c. 55 s. 244\(4\)](#)
- Sch. 23 para. 4A and cross-heading inserted by [2023 c. 55 s. 244\(6\)](#)