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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2000,  
Cross Heading: Instruments which cease to be duly stamped. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 32

#### STAMP DUTY ON SEVEN YEAR LEASES: TRANSITIONAL PROVISIONS

##### *Instruments which cease to be duly stamped*

- 4 (1) An instrument to which this Schedule applies which—
- (a) immediately before the commencement date was duly stamped, but
  - (b) was stamped with less than the appropriate amount of duty,
- ceases to be duly stamped on the commencement date.
- (2) Sub-paragraph (1) applies even if the instrument has been stamped in accordance with section 12(5) of the <sup>M1</sup>Stamp Act 1891 with a stamp denoting that it is duly stamped.
- (3) If an instrument ceases to be duly stamped on the commencement date as a result of sub-paragraph (1)—
- (a) section 12(6) of the <sup>M2</sup>Stamp Act 1891 (adjudicated instruments admissible in evidence) does not apply to it at any time when it is not duly stamped, and
  - (b) section 14(1) of that Act (receipt in evidence of insufficiently stamped instruments if unpaid duty paid to court) does not apply to it at any time when it is not duly stamped, unless the unpaid duty and any interest or penalty is paid in accordance with that subsection.

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#### **Marginal Citations**

**M1** 1891 c. 39.

**M2** 1891 c. 39.

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Instruments which cease to be duly stamped.