SCHEDULE 20 – Stamp duty: restriction to instruments relating to stock or marketable securities Document Generated: 2024-04-23

Changes to legislation: Finance Act 2003, Cross Heading: Finance Act 1990 is up to date with all changes known to be in force on or before 23 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

SCHEDULES

SCHEDULE 20

STAMP DUTY: RESTRICTION TO INSTRUMENTS RELATING TO STOCK OR MARKETABLE SECURITIES

PART 2

CONSEQUENTIAL AMENDMENTS AND REPEALS

Finance Act 1990

- In section 108 of the Finance Act 1990 (c. 29) (transfer of securities: abolition of stamp duty), for subsections (1) to (6) substitute—
 - "(1) Stamp duty shall not be chargeable under Schedule 13 to the Finance Act 1999 (transfer of securities).".

Changes to legislation:

Finance Act 2003, Cross Heading: Finance Act 1990 is up to date with all changes known to be in force on or before 23 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. View outstanding changes

Changes and effects yet to be applied to:

specified provision(s) savings for amendments by 2018 anaw 1, s. 6, Sch. 6 by S.I.
2019/110 reg. 5

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. 57(3) inserted by 2011 c. 11 Sch. 22 para. 4
- s. 87(3)(a)(ia) inserted by S.I. 2003/2760 Sch. para. 3(4)(a) (This amendment not applied to legislation.gov.uk. The affecting S.I. is revoked and superseded by S.I. 2003/2816)
- Sch. 12 para. 3(2)(aa) inserted by 2007 asp 3 Sch. 5 para. 32 (This effect was superseded by the repeal of Sch. 12 para. 3 by Finance Act 2008 (c. 9), s. 129(4), Sch. 43 para. 16)
- Sch. 12 para. 1A inserted by 2007 c. 15 Sch. 13 para. 147(2) (The amending provision was repealed before coming into force.)
- Sch. 12 para. 1A omitted by 2008 c. 9 Sch. 43 para. 9 (The amending provision was repealed before coming into force.)