
Changes to legislation: Finance Act 2011, Cross Heading: Exemptions from stamp duty is up to date with all changes known to be in force on or before 21 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 26

REDUNDANT RELIEFS

PART 2

STAMP DUTY

Exemptions from stamp duty

- 5 Section 45 of FA 1944 (exemption of certain assignments by seamen from stamp duty) is repealed.
- 6 Section 31 of FA 1953 (instruments relating to National Savings) is repealed.
- 7 (1) In Schedule 13 to FA 1999 (stamp duty: instruments chargeable and rates of duty), paragraph 24(b) is repealed (instruments for sale etc of ship or vessel etc).
- (2) Accordingly, in that Act—
- (a) in section 123(3), in the entry for paragraph 24 of Schedule 13, omit “, (b)”, and
 - (b) in Part V(6) of Schedule 20, in paragraph (d) of the entry for Schedule 13, omit “, (b)”.

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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):

- Sch. 23 para. 45(1)(ia) inserted by [2017 c. 10 Sch. 11 para. 6\(3\)](#)
- Sch. 23 para. 2(1A) inserted by [S.I. 2019/397 reg. 2\(2\)](#) (This amendment not applied to legislation.gvo.uk. Amending Regulations revoked on IP completion day by S.I. 2020/1544, regs. 1, 8; S.I. 2020/1641, reg. 2, Sch.)
- Sch. 23 para. 15A inserted by [S.I. 2019/397 reg. 2\(3\)](#) (This amendment not applied to legislation.gvo.uk. Amending Regulations revoked on IP completion day by S.I. 2020/1544, regs. 1, 8; S.I. 2020/1641, reg. 2, Sch.)