



Revenue Act 1909

1909 CHAPTER 43 9 Edw 7

PART II U.K.

STAMPS

7^{F1} U.K.

Textual Amendments

F1 S. 7 repealed by [Statute Law Revision Act 1927 \(c. 42\)](#)

8 **Amendment of section 77 of the Stamp Act 1891.** U.K.

The provisions of subsection (2) of section seventy-seven of the ^{M1}Stamp Act 1891 (which exempt a lease from stamp duty in respect of certain further considerations) shall not apply as respects any further consideration in the least consisting of a covenant which if it were contained in a separate deed would be chargeable with ad valorem stamp duty, and accordingly the lease shall in any such case be charxd with duty in respect of any such further consideration under section four of the said Act.

Marginal Citations

M1 1891 c. 39.

9 **Stamp duty on allotment letters of fractional parts of shares.** U.K.

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Changes to legislation: There are currently no known outstanding effects for the Revenue Act 1909, Part II. (See end of Document for details)

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Textual Amendments

F2 S. 9 repealed by Finance Act 1985 (c. 54, SIF 114), s. 98(6), **Sch. 27 Pt. IX(2)**

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.....^{F3} **U.K.**

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Textual Amendments

F3 S. 10 repealed by Finance Act 1961 (c. 36), **Sch. 6 Pt. II**

Changes to legislation:

There are currently no known outstanding effects for the Revenue Act 1909, Part II.