



# Revenue Act 1909

1909 CHAPTER 43 9 Edw 7

## PART II

### STAMPS

#### **8 Amendment of section 77 of the Stamp Act 1891.**

The provisions of subsection (2) of section seventy-seven of the <sup>M1</sup>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 charged with duty in respect of any such further consideration under section four of the said Act.

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#### **Marginal Citations**

**M1** 1891 c. 39.

**Changes to legislation:**

There are currently no known outstanding effects for the Revenue Act 1909, Section 8.