



# Finance Act 1949

1949 CHAPTER 47 12 13 and 14 Geo 6

## PART IV

### STAMP DUTIES

#### 36 Amendments as to conveyances on sale.

(1) ..... <sup>F1</sup>

(4) Section twelve of the <sup>M1</sup>Finance Act 1895 (which relates to duty on property vested by Act or purchased under statutory powers), shall not require any person who is authorised after the coming into force of this section to purchase any property as mentioned in the said section twelve to include in the instrument of conveyance required by that section to be produced to the Commissioners any [<sup>F2</sup>exempt property] forming part of the property nor, if the property consists wholly of [<sup>F2</sup>exempt property], to produce any instrument of conveyance thereof to the Commissioners.

[<sup>F3</sup>(5) In subsection (4) above “exempt property” has the same meaning as in section 110 of the Finance Act 1991.]

#### Textual Amendments

- F1** S. 36(1)–(3) repealed by [Finance Act 1956 \(c. 54\)](#), [Sch. 5 Pt. II](#)
- F2** Words in s. 36(4) substituted (with application as mentioned in s. 114(4)) by [Finance Act 1991 \(c. 31, SIF 114\)](#), [s. 114\(2\)](#)
- F3** S. 36(5) inserted (with application as mentioned in s. 114(4)) by [Finance Act 1991 \(c. 31, SIF 114\)](#), [s. 114\(3\)](#)

#### Marginal Citations

- M1** 1895 c. 16.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1949, Section 36.