



Finance Act 1963

1963 CHAPTER 25

PART IV

STAMP DUTIES

Miscellaneous

62 Commonwealth stock.

- (1) In Schedule 1 to the ^{M1}Stamp Act 1891, the heading “Conveyance or Transfer whether on sale or otherwise” (which relates to Canadian and colonial stock) shall be omitted, . . . ^{F1}.
- (2) F2
- (3) F3
- (4) F4
- (5) F5
- (6) F2

Textual Amendments

- F1** Words repealed by Finance Act 1990 (c. 29, SIF 114), s. 132, **Sch. 19 Pt. VI**
- F2** S. 62(2)(6) repealed by Finance Act 1986 (c. 41, SIF 114), **ss. 79(1)(a)(9)–(11)**, 114, Sch. 23 Pt. IX(2)
- F3** S. 62(3) repealed by Finance Act 1976 (c. 40), **Sch. 15 Pt. VI**
- F4** Ss. 59(2)–(4), 60, 61, 62(4), 65(1), 67 repealed by Finance Act 1990 (c. 29, SIF 114), s. 132, **Sch. 19 Pt. VI**
- F5** S. 62(5) repealed by Statute Law (Repeals) Act 1989 (c. 43), s. 1(1), **Sch. 1 Pt. II Gp. 2**

Marginal Citations

- M1** 1891 c. 39.

Status: Point in time view as at 01/02/1991.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1963, Cross Heading: Miscellaneous. (See end of Document for details)

63 Securities for annual and other payments.

In determining whether an instrument is—

- (a) the only, principal or primary security for any annuity or for any sum or sums of money within the meaning of paragraph (1) of the heading “Bond, Covenant or Instrument of any kind whatsoever” in Schedule 1 to the Stamp Act 1891; or
- (b) the only, principal or primary security for the payment or repayment of money within the meaning of paragraph (1) of the heading “Mortgage, Bond, Debenture, Covenant and Warrant of Attorney” in that Schedule,

no account shall be taken of any other instrument which is a security for the same annuity, sum or sums, or for the same payment or repayment, as the case may be, or for any part thereof, unless that other instrument is chargeable with stamp duty under either of the said paragraphs and is duly stamped.

64 F6

Textual Amendments

F6 S. 64 repealed by Finance Act 1985 (c. 54, SIF 114), s. 98(6), Sch. 27 Pt. IX(1)

65 Miscellaneous exemptions.

- (1) F7
- (2) In Part VII of the ^{M2}Finance Act 1946 . . . ^{F8}, the references to a unit trust scheme shall be deemed not to include references—
 - (a) to any common investment scheme under section 22 of the ^{M3}Charities Act 1960; or
 - (b) to any unit trust scheme the units in which are, under the terms of the trust instrument relating to the scheme, required to be held only by bodies of persons established for charitable purposes only or trustees of trusts so established.
- (3) No stamp duty shall be chargeable in respect of any form of application for legal aid under [^{F9}the ^{M4}Legal Aid Act 1974 or the ^{M5}Legal Aid (Scotland) Act 1967] or in respect of any form relating to the offer and acceptance of a certificate pursuant to an application for legal aid under those Acts.

Textual Amendments

- F7** Ss. 59(2)–(4), 60, 61, 62(4), 65(1), 67 repealed by Finance Act 1990 (c. 29, SIF 114), s. 132, Sch. 19 Pt. VI
- F8** Words repealed by Finance Act 1988 (c. 39, SIF 114), s. 148, Sch. 14 Pt. XI
- F9** Words substituted by virtue of Interpretation Act 1978 (c. 30), s. 17(2)(a)

Marginal Citations

- M2** 1946 c. 64.
- M3** 1960 c. 58.
- M4** 1974 c. 4.

Status: Point in time view as at 01/02/1991.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1963, Cross Heading: Miscellaneous. (See end of Document for details)

M5 1967 c. 43.

66 **F10**

Textual Amendments

F10 S. 66 repealed by Finance Act 1967 (c. 54), s. 29(5)(b), Sch. 16 Pt. III

67 **F11**

Textual Amendments

F11 Ss. 59(2)–(4), 60, 61, 62(4), 65(1), 67 repealed by Finance Act 1990 (c. 29, SIF 114), s. 132, **Sch. 19 Pt. VI** and subject to an amendment to s. 67 (27.7.1999) by 1999 c. 16, ss. 113(3)(4), 114(1)(2), Sch. 16 para. 2, **Sch. 17 Pt. I para. 6**

Status:

Point in time view as at 01/02/1991.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1963, Cross Heading: Miscellaneous.