



# Finance Act 1984

## 1984 CHAPTER 43

### PART IV

#### STAMP DUTY

#### **110 Extension of stamp duty relief on sales at discount.**

- (1) Section 107 of the <sup>M1</sup>Finance Act 1981 (sales of houses at discount by local authorities etc.) shall be amended in accordance with the following provision of this section.
- (2) At the end of subsection (3) of that section (which lists the bodies a conveyance or transfer by which is affected by the section) there shall be added the following paragraph:—

“(n) the United Kingdom Atomic Energy Authority”.
- (3) After subsection (3) of that section there shall be added the following subsection:—

“(3A) This section also applies to any conveyance or transfer on sale of a dwelling house where the conveyance or transfer is made pursuant to a sub-sale made at a discount by a body falling within subsection (3)(f) above.”
- (4) Subsections (2) and (3) above have effect with respect to instruments—
  - (a) executed on or after 20th March 1984, or
  - (b) executed on or after 13th March 1984 and stamped on or after 20th March 1984,and, for the purposes of section 14(4) of the Stamp Act 1891 (instruments not to be given in evidence etc. unless stamped in accordance with the law in force at the time of first execution), the law in force at the time of execution of an instrument falling within paragraph (b) above shall be deemed to be that as varied in accordance with subsections (2) and (3) above.
- (5) With respect to instruments executed on or after the passing of this Act, at the end of subsection (3) of that section, and after the paragraph inserted by subsection (2) above, there shall be added the following paragraph:—

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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1984, Section 110. (See end of Document for details)*

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“(o) such other body as the Treasury may, by order made by statutory instrument, prescribe for the purposes of this section”.

**Marginal Citations**

**M1** 1981 c. 35.

**Changes to legislation:**

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