



Finance (No. 2) Act 1987

1987 CHAPTER 51

PART III

MISCELLANEOUS AND SUPPLEMENTARY

99 Stamp duty: options etc.

- (1) In section 50 of the Finance Act 1987 ^{F1} (stamp duty exemption for options to acquire, and other interests in, exempt securities), in subsection (1), after the word “acquire” there shall be inserted the words “or to dispose of”.
- (2) In subsection (3) of that section, after the words “the Finance Act (Northern Ireland) 1967 ^{F2}” (in both places) there shall be inserted the words “or section 79(2) of the Finance Act 1986”.

Textual Amendments

F1 1987 c. 16.

F2 1967 c. 20 (N. I.).

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 1987, Section 99.