



Education Act 1993

1993 CHAPTER 35

PART VI

MISCELLANEOUS

Supplementary

299 Stamp duty

- (1) Subject to subsection (5) below, stamp duty shall not be chargeable in respect of any transfer effected under or by virtue of any of the following sections of this Act: 38 (taken with section 198 of, and Schedule 10 to, the Education Reform Act 1988), 116(3) and (4), 226(1) and 247.
- (2) Subject to subsection (5) below, stamp duty shall not be chargeable in respect of any transfer to a funding authority under or by virtue of section 114 or 225(3) of this Act.
- (3) Subject to subsection (5) below, stamp duty shall not be chargeable in respect of any transfer to a local education authority—
 - (a) under or by virtue of section 114(1)(a), 132(2) or 225(3) of this Act of property which immediately after the transfer is held by the authority for the purposes of a maintained school, or
 - (b) under or by virtue of section 114(2) or 225(3) of this Act of property which immediately after the transfer is held by the authority for the purposes of a new county school.
- (4) Subject to subsection (5) below, stamp duty shall not be chargeable in respect of any transfer to the governing body of a grant-maintained school—
 - (a) under or by virtue of section 114(2) or 225(3) of this Act, or
 - (b) in the case of a school established under section 48(2) or 49 of this Act, from the funding authority.
- (5) No instrument (other than a statutory instrument) made or executed under or in pursuance of any of the provisions mentioned in subsections (1) to (4) above shall

Status: This is the original version (as it was originally enacted).

be treated as duly stamped unless it is stamped with the duty to which it would, but for this section (and, if applicable, section 129 of the Finance Act 1982), be liable or it has, in accordance with the provisions of section 12 of the Stamp Act 1891, been stamped with a particular stamp denoting that it is not chargeable with any duty or that it has been duly stamped.