



# Finance Act 1994

## 1994 CHAPTER 9

### PART VI

#### [<sup>F1</sup>STAMP DUTY]

#### [<sup>F1</sup>239 Execution of deeds.

- (1) In section 122 of the <sup>M1</sup>Stamp Act 1891 (definitions)—
  - (a) after subsection (1) there shall be inserted—

“(1A) For the purposes of this Act a deed (or, in Scotland, a deed for which delivery is required) shall be treated as executed when it is delivered or, if it is delivered subject to conditions, when the conditions are fulfilled”, and
  - (b) at the end of the definition of “executed” and “execution” in subsection (1) there shall be added “ (but subject to subsection (1A) of this section) ”.
- (2) In section 27 of the <sup>M2</sup>Stamp Duties Management Act 1891 (definitions), in the definition of “executed” and “execution”, for the words following “execution” there shall be substituted “ have the same meaning as in the Stamp Act 1891 ”.
- (3) This section shall apply to any instrument except one which, on or before 7th December 1993, has been executed for the purposes of the <sup>M3</sup>Stamp Act 1891 as that Act has effect before amendment by this section.]

#### Textual Amendments

- F1** Pt. VI heading substituted (30.7.2009) by [Finance \(No. 2\) Act 2005 \(c. 22\), s. 48\(3\)\(5\)](#); S.I. 2009/2094, art. 2

#### Marginal Citations

- M1** 1891 c. 39.  
**M2** 1891 c. 38.  
**M3** 1891 c. 39.

**Changes to legislation:**

Finance Act 1994, Section 239 is up to date with all changes known to be in force on or before 23 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 16A(2)(g) inserted by [2023 c. 30 Sch. 13 para. 28](#)
- s. 160(2)-(7) modified by 2010 c. 8 s. 464(6) (as inserted) by [2017 c. 32 Sch. 5 para. 1](#)
- Sch. 5 para. 2(1)(pa) inserted by [S.I. 2022/109 reg. 4](#) (This amendment not applied to [legislation.gov.uk](#). The affecting statutory instrument has no legal effect. It was made under a procedure which meant that it ceased to have effect 28 days after signing unless it was debated and approved in Parliament within that time. It was not debated and approved within 28 days, so it has expired with no effect.)