

## SCHEDULES

### SCHEDULE 13

#### STAMP DUTY: INSTRUMENTS CHARGEABLE AND RATES OF DUTY

##### PART I

##### CONVEYANCE OR TRANSFER ON SALE

##### *Charge*

- 1 (1) Stamp duty is chargeable on a conveyance or transfer on sale.
- (2) For this purpose “conveyance on sale” includes every instrument, and every decree or order of a court or commissioners, by which any property, or any estate or interest in property, is, on being sold, transferred to or vested in the purchaser or another person on behalf of or at the direction of the purchaser.