

Changes to legislation: Finance Act 1999, Part III is up to date with all changes known to be in force on or before 26 December 2023. 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. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 13

STAMP DUTY: INSTRUMENTS CHARGEABLE AND RATES OF DUTY

Modifications etc. (not altering text)

- C1** Sch. 13 restricted (10.7.2003) by [Finance Act 2003 \(c. 14\)](#), [s. 125\(1\)](#) (with [s. 125\(8\)](#))
- C1** Sch. 13 excluded (with effect in accordance with Sch. 24 para. 12(4) of the amending Act) by [Finance Act 2014 \(c. 26\)](#), [Sch. 24 para. 5](#)

PART III

OTHER INSTRUMENTS

F1 ...

Textual Amendments

- F1** Sch. 13 para. 16 and heading omitted (with effect in accordance with s. 99(2) of the amending Act) by virtue of [Finance Act 2008 \(c. 9\)](#), [Sch. 32 para. 10\(3\)\(a\)](#) (with [Sch. 32 para. 22\(1\)\(b\)](#))

F116

F2 ...

Textual Amendments

- F2** Sch. 13 para. 17 and heading omitted (with effect in accordance with s. 99(2) of the amending Act) by virtue of [Finance Act 2008 \(c. 9\)](#), [Sch. 32 para. 10\(3\)\(b\)](#) (with [Sch. 32 para. 22\(1\)\(b\)](#))

F217

Dispositions in Scotland

- 18 (1) The following are chargeable with duty as a conveyance on sale—
- (a) a disposition of heritable property in Scotland to singular successors or purchasers;
 - (b) a disposition of heritable property in Scotland to a purchaser containing a clause declaring all or any part of the purchase money a real burden upon, or affecting, the heritable property thereby disposed, or any part of it;
 - F3**(c)

Changes to legislation: Finance Act 1999, Part III is up to date with all changes known to be in force on or before 26 December 2023. 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. (See end of Document for details) View outstanding changes

^{F4}(2)

Textual Amendments

- F3** Sch. 13 para. 18(1)(c) repealed (S.) (28.11.2004) by [Abolition of Feudal Tenure etc. \(Scotland\) Act 2000](#) (asp 5), ss. 71, 77(2), sch. 12 para. 61, **sch. 13 Pt. 1** (with ss. 58, 62, 75); S.S.I. 2003/456, art. 2
- F4** Sch. 13 para. 18(2) omitted (with effect in accordance with s. 99(2) of the amending Act) by virtue of [Finance Act 2008](#) (c. 9), **Sch. 32 para. 10(3)(c)** (with [Sch. 32 para. 22\(1\)\(b\)](#))

Duplicate or counterpart

19 ^{F5}(1)

- (2) The duplicate or counterpart of an instrument chargeable with duty is not duly stamped unless—
- (a) it is stamped as an original instrument, or
 - (b) it appears by some stamp ^{F6}... on it that the full and proper duty has been paid on the original instrument of which it is the duplicate or counterpart.
- (3) Sub-paragraph (2) does not apply to the counterpart of an instrument chargeable as a lease, if that counterpart is not executed by or on behalf of any lessor or grantor.

Textual Amendments

- F5** Sch. 13 para. 19(1) omitted (with effect in accordance with s. 99(2) of the amending Act) by virtue of [Finance Act 2008](#) (c. 9), **Sch. 32 para. 10(3)(d)** (with [Sch. 32 para. 22\(1\)\(b\)](#))
- F6** Word in [Sch. 13 para. 19\(2\)\(b\)](#) omitted (22.4.2019) by virtue of [The Stamp Duty \(Method of Denoting Duty\) Regulations 2019](#) (S.I. 2019/719), regs. 1, **4(a)(i)**

Instrument increasing rent

- 20 (1) An instrument (not itself a lease)—
- (a) by which it is agreed that the rent reserved by a lease should be increased, or
 - (b) which confirms or records any such agreement made otherwise than in writing,
- is chargeable with the same duty as if it were a lease in consideration of the additional rent made payable by it.
- (2) Sub-paragraph (1) does not apply to an instrument giving effect to provision in the lease for periodic review of the rent reserved by it.

Partition or division

- 21 (1) Where on the partition or division of an estate or interest in land consideration exceeding £100 in amount or value is paid or given, or agreed to be paid or given, for equality, the principal or only instrument by which the partition or division is effected is chargeable with the same ad valorem duty as a conveyance on sale for the consideration, and with that duty only.

Changes to legislation: Finance Act 1999, Part III is up to date with all changes known to be in force on or before 26 December 2023. 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. (See end of Document for details) View outstanding changes

(2) Where there are several instruments for completing the title of either party, the principal instrument is to be ascertained, and the other instruments shall be charged with duty, as provided by sections 58(3) and 61 of the ^{M1}Stamp Act 1891 in the case of several instruments of conveyance.

^{F7}(3)

.....
Textual Amendments

F7 Sch. 13 para. 21(3) omitted (with effect in accordance with s. 99(2) of the amending Act) by virtue of Finance Act 2008 (c. 9), **Sch. 32 para. 10(3)(e)** (with Sch. 32 para. 22(1)(b))

.....
Marginal Citations

M1 1891 c.39.

^{F8} ...

.....
Textual Amendments

F8 Sch. 13 para. 22 and heading omitted (with effect in accordance with s. 99(2) of the amending Act) by virtue of Finance Act 2008 (c. 9), **Sch. 32 para. 10(3)(f)** (with Sch. 32 para. 22(1)(b))

^{F8}22

^{F9} ...

.....
Textual Amendments

F9 Sch. 13 para. 23 and heading omitted (with effect in accordance with s. 99(2) of the amending Act) by virtue of Finance Act 2008 (c. 9), **Sch. 32 para. 10(3)(g)** (with Sch. 32 para. 22(1)(b))

^{F9}23

Changes to legislation:

Finance Act 1999, Part III is up to date with all changes known to be in force on or before 26 December 2023. 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):

- Sch. 17 para. 6 - 8 Sch. 19 Pt. 1-III repealed (prosp.) by 1999 c. 16 s. 123(3)s. 123(4)139Sch. 20 Pt. 5(6) Note