

Changes to legislation: Finance Act 1999, Cross Heading: Finance Act 1994 (c.9) 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 14

STAMP DUTY: AMENDMENTS CONSEQUENTIAL ON SECTION 112

Finance Act 1994 (c.9)

- 30 In section 241(1) of the Finance Act 1994 (consideration consisting of property)—
- (a) in paragraph (a) for “lease or tack” substitute “ lease ”;
 - (b) in paragraph (b) for “the heading “Conveyance or Transfer on Sale” in Schedule 1 to the Stamp Act 1891” substitute “ Part I of Schedule 13 to the Finance Act 1999 (conveyance or transfer on sale) ”.
- 31 (1) Section 242 of the Finance Act 1994 (consideration not ascertainable from conveyance or lease) is amended as follows.
- (2) In subsections (1) (twice), (2) and (3) (twice) for “lease or tack” substitute “ lease ”.
 - (3) In the opening words of subsection (1) for “the heading “Conveyance or Transfer on Sale” in Schedule 1 to the Stamp Act 1891” substitute “ Part I of Schedule 13 to the Finance Act 1999 (conveyance or transfer on sale) ”.
 - (4) In subsection (2) for “paragraph (3) of the heading “Lease or Tack” in Schedule 1 to that Act” substitute “ paragraph 12 of Schedule 13 to the Finance Act 1999 ”.
- 32 In section 243 of the Finance Act 1994 (agreements to surrender leases) for “any duty chargeable under the Stamp Act 1891” substitute “ stamp duty ”.

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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- Sch. 17 para. 6 - 8 Sch. 19 Pt. 1-III repealed (prosp.)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