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**Changes to legislation:** Finance Act 1999, Cross Heading: Meaning of “bearer instrument” is up to date with all changes known to be in force on or before 30 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

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## SCHEDULES

### SCHEDULE 15

#### STAMP DUTY: BEARER INSTRUMENTS

**Modifications etc. (not altering text)**

- C1** Sch. 15 modified (27.7.1999 with effect as mentioned in s. 113(4) of 1999 c. 16) by 1988 c. 39, s. 143(4) (a) (as inserted (27.7.1999 with effect as mentioned in s. 113(4) of the amending Act) by 1999 c. 16, s. 113(3), Sch. 16 para. 11)

### PART I

#### CHARGING PROVISIONS

##### *Meaning of “bearer instrument”*

- 3 In this Schedule “bearer instrument” means—
- (a) a marketable security transferable by delivery;
  - (b) a share warrant or stock certificate to bearer or instrument to bearer (by whatever name called) having the like effect as such a warrant or certificate;
  - (c) a deposit certificate to bearer;
  - (d) any other instrument to bearer by means of which stock can be transferred;  
or
  - (e) an instrument issued by a non-UK company that is a bearer instrument by usage.

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- Sch. 17 para. 6 - 8 Sch. 19 Pt. 1-III repealed (prosp.)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