S C H E D U L E S

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 II

EXEMPTIONS

Instruments in respect of which duty previously abolished

15   Stamp duty is not chargeable under this Schedule on any description of instrument in respect of which duty was abolished by—

    (a)   section 64 of the [M1]Finance Act 1971 or section 5 of the [M2]Finance Act (Northern Ireland) 1971 (abolition of duty on mortgages, bonds, debentures etc.), or

    (b)   section 173 of the [M3]Finance Act 1989 (life insurance policies and superannuation annuities).

Marginal Citations
M1   1971 c.68.
M2   1971 c.27(N.I).
M3   1989 c.26.

Changes to legislation:
Finance Act 1999, Cross Heading: Instruments in respect of which duty previously abolished is up to date with all changes known to be in force on or before 06 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):
>
> – Sch. 17 para. 6 - 8 Sch. 19 Pt. 1-III repealed (prosp.)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