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**Changes to legislation:** Finance Act 1999, Part II is up to date with all changes known to be in force on or before 12 March 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. (See end of Document for details) [View outstanding changes](#)

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# SCHEDULES

## SCHEDULE 19

### STAMP DUTY AND STAMP DUTY RESERVE TAX: UNIT TRUSTS

#### <sup>F1</sup> PART II

#### STAMP DUTY RESERVE TAX ON DEALINGS WITH UNITS IN UNIT TRUSTS

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#### Textual Amendments

- F1** Sch. 19 Pt. 2 omitted (with effect in accordance with s. 114(4) of the amending Act) by virtue of [Finance Act 2014 \(c. 26\), s. 114\(1\)](#)

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**Changes and effects yet to be applied to :**

- Sch. 19 Pt. 2 defn(s). applied (6.2.2000) by 1999 c. 16 s. 122(4)Sch. 19 Pt. 3 para. 11(4)(6) (adding 1986 c. 41 s. 90(1B))

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- Sch. 17 para. 6 - 8 Sch. 19 Pt. 1-III repealed (prosp.)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