Finance Act 2008 (c. 9)

SCHEDULE 32 – Stamp duty: abolition of fixed duty on certain instruments

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Changes to legislation: Finance Act 2008, Cross Heading: FA 1985 is up to date with all changes known to be in force on or before 19 June 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 32

STAMP DUTY: ABOLITION OF FIXED DUTY ON CERTAIN INSTRUMENTS

PART 1

ABOLITION OF FIXED DUTY

FA 1985

- 1 Part 3 of FA 1985 (stamp duty) is amended as follows.
- In section 83 (transfers in connection with divorce, dissolution of civil partnership, etc), omit subsection (2) (fixed duty).
- 3 In section 84 (death: varying dispositions, and appropriations)—
 - (a) omit subsections (8) and (9) (fixed duty and adjudication), and
 - (b) in subsection (11) (commencement), omit the words from "and," to "subsection (8) above".

Changes to legislation:

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Blanket amendment words substituted by S.I. 2011/1043 art. 34

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 41 para. 6(1A) inserted by 2015 c. 11 Sch. 20 para. 10(2)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by 2015 c. 11 Sch. 20 para. 11(2)