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*Status: Point in time view as at 01/02/1991. This version of this provision has been superseded.*

*Changes to legislation: There are currently no known outstanding effects for the Industry Act 1975, Paragraph 18. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 1

#### THE NATIONAL ENTERPRISE BOARD

##### *Stamp Duty*

- 18 (1) Stamp duty shall not be chargeable on any instrument which is certified to the Commissioners of Inland Revenue by the Board as having been made or executed for the purpose of the transfer to the Board of securities or other property held—
- (a) by or on behalf of the Crown; or
  - (b) by a company all of whose shares are held by or on behalf of the Crown or by a wholly owned subsidiary of such a company.
- (2) Stamp duty shall not be chargeable on any vesting order or on any instrument for giving effect to such an order.
- (3) No such order or instrument as is mentioned in sub-paragraph (1) or (2) above shall be deemed to be duly stamped unless it is stamped with the duty for which it would but for this paragraph be liable or it has, in accordance with the provisions of section 12 of the <sup>M1</sup>Stamp Act 1891, been stamped with a particular stamp denoting that it is not chargeable with any duty or that it is duly stamped.

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#### **Marginal Citations**

**M1** 1891 c. 39.

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