



# Education Reform Act 1988

## 1988 CHAPTER 40

### PART IV

#### MISCELLANEOUS AND GENERAL

##### *Supplementary*

#### **230 Stamp duty.**

- (1) Subject to subsection (4) below, stamp duty shall not be chargeable in respect of any transfer effected under or by virtue of any of the following provisions of this Act, namely—

F1

...

F2

...

F2

...

F2

...

section 126 (taken with Schedule 10);

section 128(1)(b);

section 130 (taken with Schedule 10);

F3

...

section 168(1) and (2);

section 180(1);

F4

...

section 192;

F5

... and

section 228 (taken with Schedule 10).

- <sup>F6</sup>[(2) Subject to subsection (4) below, stamp duty shall not be chargeable in respect of any transfer to a [<sup>F7</sup>local authority] under or by virtue of section 95(6) or (7) or 101(2) of this Act of property which immediately after the transfer is held by the authority for the purposes of an institution (or institutions) falling within subsection (3) below.]

*Changes to legislation: Education Reform Act 1988, Section 230 is up to date with all changes known to be in force on or before 21 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*

- <sup>F6</sup>[(3) An institution falls within this subsection if it is—
- (a) a university;
  - <sup>F8</sup>(b) an institution within the higher education sector]
  - (c) an institution which provides higher education or further education (or both) and is either—
    - (i) maintained by a [<sup>F7</sup>local authority] ; or
    - <sup>F9</sup>(ii) . . . . .
  - <sup>F10</sup>[(ca) an institution within the further education sector]
  - (d) a school maintained by a [<sup>F7</sup>local authority] ; or
  - (e) a grant-maintained school.
- (4) No instrument (other than a statutory instrument) made or executed—
- (a) under or in pursuance of any of the provisions mentioned in subsection (1) above; or
  - <sup>F6</sup>[(b) for the purpose of giving effect to any such transfer as is mentioned in subsection (2) above;]

shall be treated as duly stamped unless it is stamped with the duty to which it would, but for this section (and, if applicable, section 129 of the <sup>M1</sup>Finance Act 1982), be liable or it has, in accordance with the provisions of section 12 of the <sup>M2</sup>Stamp Act 1891, been stamped with a particular stamp denoting that it is not chargeable with any duty or that it has been duly stamped.

#### Textual Amendments

- F1** Words in s. 230(1) repealed (1.11.1996) by 1996 c. 56, ss. 582(2)(3), 583, **Sch. 38 Pt. I** (with ss. 1(4), 561, 562, **Sch. 39**).
- F2** Words in s. 230(1) repealed (1.1.1994 in respect of repeals of “section 74(taken with Schedule 10)” and otherwise 1.4.1994) by 1993 c. 35, s. 307(1)(3), **Sch. 19, para. 137(a), Sch. 21, Pt. I** ; S.I. 1993/3106, **art. 4, Sch. 1** (with **art. 5, Sch. 2**) (amended by S.I. 1994/436, **art. 2**); S.I. 1994/507, **art. 4, Sch. 2, Appendix**.
- F3** Words in s. 230(1) repealed (1. 4. 1993) by **Further and Higher Education Act 1992 (c. 13), s. 93, Sch. 8 Pt. I para. 55(a), Sch. 9**; S.I. 1992/831, **art. 2, Sch. 3**.
- F4** Words in s. 230 repealed (22.7.2004) by **Statute Law (Repeals) Act 2004 (c. 14), Sch. 1 Pt. 5 Group 4**
- F5** Words in s. 230(1) repealed (22.7.2004) by **Statute Law (Repeals) Act 2004 (c. 14), Sch. 1 Pt. 7**
- F6** S. 230(2)(3)(4b) repealed (1.4.1994) by 1993 c. 35, s. 307(1)(3), **Sch. 19 para. 137(b), Sch. 21, Pt. I**; S.I. 1994/507, **art. 4, Sch. 2, Appendix**.
- F7** Words in Act substituted (5.5.2010) by **The Local Education Authorities and Children’s Services Authorities (Integration of Functions) Order 2010 (S.I. 2010/1158), Sch. 2 para. 4(2)**
- F8** S. 230(3)(b) substituted (1. 4. 1993) by **Further and Higher Education Act 1992 (c. 13), s. 93(1), Sch. 8 Pt. I para. 55(b)(i)**; S.I. 1992/831, **art. 2, Sch. 3**.
- F9** S. 230(3)(c)(ii) repealed (1. 4. 1993) by **Further and Higher Education Act 1992 (c. 13), s. 93, Sch. 8 Pt. I para. 55(b)(ii), Sch. 9**; S.I. 1992/831, **art. 2, Sch. 3**.
- F10** S. 230(3)(ca) inserted (1. 4. 1993) by **Further and Higher Education Act 1992 (c. 13), s. 93(1), Sch. 8 Pt. I para. 55(b)(iii)**; S.I. 1992/831, **art. 2, Sch. 3**.

#### Marginal Citations

- M1** 1982 c. 39.
- M2** 1891 c. 39.

**Changes to legislation:**

Education Reform Act 1988, Section 230 is up to date with all changes known to be in force on or before 21 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.

[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):

- s. 120(4A) inserted by [2022 asc 1 Sch. 4 para. 5\(2\)](#)
- s. 124A(9A)(9B) inserted by [2022 asc 1 s. 137\(3\)](#)
- s. 125(8)(9) inserted by [2022 asc 1 s. 138\(2\)](#)
- s. 128(1)(b)(iib) omitted by [2011 c. 21 Sch. 16 para. 8](#)
- s. 128(1)(b)(iia) omitted by [2015 c. 20 Sch. 14 para. 35](#)
- s. 128(1A)-(1C) inserted by [2022 asc 1 s. 139\(3\)](#)
- s. 128(7)-(10) inserted by [2022 asc 1 s. 139\(6\)](#)
- s. 232(4ZA)-(4ZC) inserted by [2022 asc 1 s. 138\(3\)\(b\)](#)