



# Finance Act 1900

**1900 CHAPTER 7 63 and 64 Vict**

## **PART II**

### **STAMPS**

#### **10 Conveyances on sale.**

A conveyance on sale made for any consideration in respect whereof it is chargeable with ad valorem duty, and in further consideration of a covenant by the purchaser to make, or of his having previously made, any substantial improvement of or addition to the property conveyed to him, or of any covenant relating to the subject matter of the conveyance, is not chargeable, and shall be deemed not to have been chargeable, with any duty in respect of such further consideration.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1900, Section 10.