
STATUTORY INSTRUMENTS

1992 No. 232

The Electricity (Northern Ireland
Consequential Amendments) Order 1992

Stamp duty exemption for certain contracts

2. Electricity shall be treated as goods for the purposes of section 59 of the Stamp Act 1891⁽¹⁾ (certain contracts chargeable as conveyances on sale).

⁽¹⁾ 1891 c. 39.