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Finance Act, 2008

Section 99 - Abolition of fixed stamp duty on certain instruments

1) Schedule 32 contains provision abolishing fixed stamp duty on certain instruments. (2) The amendments and saving made by that Schedule have effect in relation to instruments executed on or after 13 March 2008 and not stamped before 19 March 2008. (3) For the purposes of section 14(4) of the Stamp Act 1891 (instruments not to be given in evidence etc unless stamped in accordance with the law in force at the time of first execution), the law in force at the time of execution of an instrument- (a) executed on or after 13 March 2008 but before 19 March 2008, and (b) not stamped before 19 March 2008, shall be deemed to be the law as varied in accordance with Schedule 32.