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**Finance Act, 2008**

**Section 100 - Gifts inter vivos**

1) In FA 1985, omit section 82(5) and (9) (adjudication of certain gifts inter vivos). (2) Accordingly, omit paragraph 9 of Schedule 14 to FA 1999. (3) The amendments made by this section have effect in relation to instruments executed on or after 13 March 2008, other than instruments effecting a land transaction (within the meaning of paragraph 22 of Schedule 32). (4) 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 such an instrument shall be deemed to be the law as varied in accordance with this section.