

Decree or order for foreclosure, etc., and stamp duty. FA1898 s6 (part) 39.—(1) In relation to a conveyance on sale, as valorem stamp duty on a decree or order for, or having the effect of an order for, foreclosure, shall not exceed the duty on a sum equal to the value of the property to which the decree or order relates, and where the decree or order states that value that statement shall be conclusive for the purpose of determining the amount of the duty.

(2) Where ad valorem stamp duty is paid on a decree or order for, or having the effect of an order for, foreclosure, any conveyance following on such decree or order shall be exempt from the ad valorem stamp duty.