

Chapter 9 Surrenders of any property, or of any right or interest in any property

Surrender and merger of leasehold interests. FA1986 s99(2) 67.— An instrument bearing witness to, or acknowledging—

(a) the surrender, by parol or otherwise, of a leasehold interest in immovable property, or

(b) the merger of such an interest in a superior interest,

shall be charged to the same stamp duty as if it were a surrender of that leasehold interest.