

Procedure to apply where consideration, etc., cannot be ascertained. FA1991 s104 (part) 44.—(1) Where the consideration for a sale cannot be ascertained at the date of execution of a conveyance and such consideration would, if ascertainable, be chargeable with ad valorem duty in respect of such sale, then stamp duty shall be charged on such sale based on the amount or value of the consideration that could be obtained from a purchaser paying full consideration for such sale.

(2) This section shall not apply to any instrument in relation to which subsection (4)(a) of section 29 applies.