

PART 12 Repeals, etc.

Repeals. 160.—(1) Subject to subsection (2), each enactment mentioned in column (2) of Schedule 3 (which in this Act are collectively referred to as “the repealed enactments”) is hereby repealed or revoked to the extent specified opposite that mentioned in column (3) of that Schedule.

(2) This Act shall not apply in relation to stamp duty on—

(a) instruments specified in Schedule 1 which were executed before the date of the passing of this Act,

(b) transactions, within the meaning of section 116, taking place before the date of the passing of this Act,

(c) statements, within the meaning of sections 123 (2), 124 (1)(b), 124 (2)(b), 124 (2)(d)(i), 125 (2) and 126 (2), which would fall to be delivered under the repealed enactments before the date of the passing of this Act,

and the repealed enactments shall continue to apply in relation to stamp duty on the—

(i) instruments mentioned in paragraph (a),

(ii) transactions mentioned in paragraph (b), and

(iii) statements mentioned in paragraph (c),

to the same extent that they would have applied if this Act had not been enacted.

(3) Notwithstanding subsection (1), any provision of the repealed enactments which imposes a fine, forfeiture, penalty or punishment for any act or omission shall, in relation to any act or omission which took place or began before the date of the passing of this Act, continue to apply in substitution for the provision of this Act to which it corresponds.

(4) Anything done under or in connection with the provisions of the repealed enactments which correspond to the provisions of this Act shall be deemed to have been done under or in connection with the provisions of this Act to which those provisions of the repealed enactments correspond; but nothing in this subsection shall affect the operation of subsections (3) and (4) of section 163.