

Stamp duty and value-added tax. FA1994 s108(1) (part) 48.— The consideration chargeable under the heading “CONVEYANCE or TRANSFER on sale of any property other than stocks or marketable securities or a policy of insurance or a policy of life insurance” in Schedule 1 shall exclude any value-added tax chargeable under section 2 of the Value-Added Tax Act, 1972 , on such sale.