

Certain instruments made in anticipation of a formal insurance policy. FA1982 s94(4)(b)(i) 109.— Stamp duty shall not be chargeable on—

(a) cover notes, slips and other instruments usually made in anticipation of the issue of a formal policy, not being instruments relating to life insurance,

(b) instruments embodying alterations of the terms or conditions of any policy of insurance other than life insurance,

and an instrument exempted by virtue of paragraph (a) shall not be taken for the purposes of this Act to be a policy of insurance.