

**281. Exemption of certain documents from stamp duty on winding up of companies**

- (1) In the case of a winding up by the court or a creditors' voluntary winding up of a company, stamp duty shall not be payable in respect of— (*Amended 6 of 1984 s. 197*)
  - (a) any assurance relating solely to immovable property or personal property which forms part of the assets of the company and which, after the execution of the assurance, either at law or in equity, is or remains part of the assets of the company; or
  - (b) any other instrument relating solely to the property of any company which is being so wound up. (*Replaced 31 of 1981 s. 65*)
- (2) In this section, **assurance** (轉易書) includes deed, conveyance, assignment and surrender.

*[cf. 1929 c. 23 s. 281 U.K.]*