

125. Exemption of documents from stamp duty

- (1) Stamp duty shall not be payable in respect of—
 - (a) any assurance relating solely to immovable property or personal property which is part of the estate of any bankrupt, and which, after the execution of the assurance, either at law or in equity, is or remains the estate of the bankrupt or of the trustee under the bankruptcy; or
 - (b) any other instrument relating solely to the property of any bankrupt.
- (2) In this section **assurance** (轉易書) includes deed, conveyance, assignment and surrender.

(Replaced 31 of 1981 s. 65)