



Government of Ireland Act 1920

1920 CHAPTER 67

FINANCIAL PROVISIONS.

29 Provisions against double stamp duties

- (1) Where an instrument is chargeable with stamp duty in Great Britain and in Southern Ireland and in Northern Ireland, or in any two of those countries, and has been stamped in any one of those countries, the instrument shall, to the extent of the duty it bears, be deemed to be stamped in the other country or countries:

Provided that, if the stamp duty chargeable on any instrument in such other country exceeds the stamp duty chargeable in respect of that instrument in the country or countries in which the instrument has previously been stamped, the instrument shall not be deemed to have been duly stamped in such other country unless and until stamped in accordance with the laws of that country with a stamp denoting an amount equal to such excess.

- (2) Where composition for stamp duty is made or agreed to be made in any one of such countries, any instrument which by virtue of the composition is exempt from the payment of duty in that country shall, for the purposes of this section, be treated in any other such country as having been stamped in the first-mentioned country with a stamp denoting the amount of duty which, but for the composition, would have been chargeable on that instrument:

Provided that, if the legislature of such other country has imposed any conditions on the recognition therein of any composition made or agreed to be made in the first-mentioned country, this subsection shall not apply unless those conditions are complied with.