

SCHEDULES.

SECOND SCHEDULE

Section 115.

RULES AS TO COMPOSITION FOR STAMP DUTIES

First Part

- 1 Every account shall be made in such form and shall contain all such particulars as the Commissioners shall require.
- 2 Every account shall be a full and true account of all stock and funded debt existing at the time of the delivery of the account, and of the amount thereof in respect of which payment has been made, if the whole sums payable in respect thereof have not been paid.
- 3 In the case of any company or corporation formed within the United Kingdom, and having registers abroad in which stock or funded debt may be registered, the stock or funded debt of such company or corporation shall not for the purposes of the account include the stock or funded debt for the time being registered abroad.
- 4 In the case of any colonial or foreign company or corporation having registers in the United Kingdom in which stock or funded debt are registered, the stock or funded debt for the time being registered in the United Kingdom shall for the purposes of the account be regarded as constituting all the stock or funded debt of the company or corporation.
- 5 Where the first account shall be delivered at any time between two half-yearly days, such account shall be charged with an amount of duty proportionate to the period between the date of the delivery of the account and the first succeeding half-yearly day.
- 6 Accounts shall be delivered to the Commissioners on or within seven days before the first day of February and the first day of August in each year.
- 7 The duty shall be paid upon the delivery of the account.

Second Part

- 1 Every account shall be made in such form and shall contain all such particulars as the Commissioners shall require.
- 2 Every account shall be a full and true account of all unstamped policies of insurance against accident issued during the quarter of a year ending on the quarterly day next preceding the delivery thereof, and of all sums of money received for or in respect of such policies so issued during that quarter, and of all sums of money received and not already accounted for in respect of any other unstamped policies of insurance against accident issued at any time before the commencement of that quarter.
- 3 Accounts shall be delivered to the Commissioners within twenty days after the fifth day of April, the fifth day of July, the tenth day of October, and the fifth day of January in each year.

Status: This is the original version (as it was originally enacted).

4 The duty shall be paid upon the delivery of the account.