

## SCHEDULE

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#### PART III

##### STAMP DUTIES

- (a) Where on or after the first day of April, nineteen hundred and twenty-three, an instrument is chargeable with Stamp Duty in Northern Ireland and in the Irish Free State, and has been stamped in one of those countries, the instrument shall, to the extent of the duty it bears, be deemed to be stamped in the other country:

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 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.

- (b) Where composition for Stamp Duty is made or agreed to be made in one of such countries, any instrument which by virtue of the composition is exempt from the payment of duty in that country shall, on and after the said first day of April, be treated in the other 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.
- (c) This arrangement shall apply as between Northern Ireland and the Irish Free State until the Government of Northern Ireland signify that they have withdrawn their consent to such application.

**Changes to legislation:**

There are currently no known outstanding effects for the Double Taxation Relief Act (Northern Ireland) 1923, PART III.