

SCHEDULES

SCHEDULE 15

STAMP DUTY: BEARER INSTRUMENTS

PART I

CHARGING PROVISIONS

Meaning of “company”, “UK company” and “non-UK company”

- 11 In this Schedule—
- “company” includes any body of persons, corporate or unincorporate;
 - “UK company” means a company that is formed or established in the United Kingdom; and
 - “non-UK company” means a company that is not a UK company.