



Revenue Act 1903

1903 CHAPTER 46

PART II

STAMPS

5 Payment of duty on the capital of companies.

The statement of the amount of any increase of registered capital of any company registered under the Companies Acts, 1862 to 1900, which is required by section one hundred and twelve of the Stamp Act, 1891, to be delivered to the Registrar of Joint Stock Companies shall be delivered duly stamped with the duty charged thereon within fifteen days after the passing of the resolution by which the registered capital is increased, and, in default of that delivery, the duty with interest thereon at the rate of five per cent. per annum from the passing of the resolution shall be a debt to His Majesty recoverable from the company.