



Finance Act 1907

1907 CHAPTER 13

PART II

STAMPS

11 Remission of stamp duty on Customs and Excise debentures and certificates

The duty payable under the Stamp Act, 1891, on any debenture or certificate for entitling any person to receive any allowance by way of drawback or otherwise payable out of the revenue of customs or excise, for or in respect of any goods, wares, or merchandise exported or shipped to be exported from the United Kingdom to any part beyond the sea, and on any certificate, of any goods, wares, or merchandise, having, been duly entered inwards, which shall, be entered outwards for exportation at the port of importation, or be removed from thence to any other port for the more convenient exportation thereof, where such certificate is issued for enabling a person to obtain a debenture or certificate entitling, him to receive a drawback of any duty of customs, shall cease to be payable, and any such debentures or certificates shall not be liable to stamp duty.