



# Customs and Inland Revenue Act 1881

## 1881 CHAPTER 12

### PART III

#### STAMPS

##### *Miscellaneous*

#### **45 Stamp duty on transfers of county stock**

Where the justices of any county, liberty, riding, parts, or division of a county, shall be empowered by any Act of Parliament to create "county stock," the transfers of such stock shall be chargeable with stamp duty as if they were transfers of the debenture stock of a company or corporation.