



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.