

## SCHEDULE

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#### PART III

##### STAMP DUTIES

- (a) Where on or after the first day of April, nineteen hundred and twenty-three, an instrument is chargeable with Stamp Duty in Northern Ireland and in the Irish Free State, and has been stamped in one of those countries, the instrument shall, to the extent of the duty it bears, be deemed to be stamped in the other country:

Provided that, if the Stamp Duty chargeable on any instrument in such other country exceeds the Stamp Duty chargeable in respect of that instrument in the country in which the instrument has previously been stamped, the instrument shall not be deemed to have been duly stamped in such other country unless and until stamped in accordance with the laws of that country with a stamp denoting an amount equal to such excess.

**Changes to legislation:**

There are currently no known outstanding effects for the Double Taxation Relief Act (Northern Ireland) 1923, Paragraph a.