

## SCHEDULE

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#### PART III

##### STAMP DUTIES

- (b) Where composition for Stamp Duty is made or agreed to be made in one of such countries, any instrument which by virtue of the composition is exempt from the payment of duty in that country shall, on and after the said first day of April, be treated in the other country as having been stamped in the first-mentioned country with a stamp denoting the amount of duty which, but for the composition, would have been chargeable on that instrument.

**Changes to legislation:**

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