



Finance Act 1930

1930 CHAPTER 28

PART IV

STAMPS

41 Amendment of s.55 of 17 & 18 Geo.5 c.10

Section fifty-five of the Finance Act, 1927 (which grants relief from capital and transfer stamp duty in cases of reconstruction or amalgamation of companies) shall—

- (1) as from the commencement of this Act have effect as if the words " in respect of which stamp duty has been paid " in subsection (1) a (i) of the said section were not contained therein; and
- (2) be deemed to have had effect up to the commencement of this Act as if after the said words there had been inserted the words " or relief " has been allowed under the provisions of this section."