



# Finance Act 1930

## 1930 CHAPTER 28

### PART IV

#### STAMPS

#### **44 Exemption from stamp duty on receipts**

The following exemptions shall be substituted for exemptions numbered (14) and (15) under the heading " Receipt given for, or upon payment of, money " amounting to two pounds or upwards," in the First Schedule to the Stamp Act, 1891, as extended by section eight of the Revenue Act, 1898:—

“(14) Receipt given by or on behalf of an officer of a county court, or, in Scotland, by or on behalf of a Sheriff Clerk, for money received by him from a party to any proceedings in court.

(14(A)) Receipt given in respect of any sum payable as compensation under the Workmen's Compensation Act, 1925.

(15) Receipt given by or on behalf of a clerk to justices or a magistrate or other person authorised to receive such payment, or in Scotland, any clerk of court of any Court of Summary Criminal Jurisdiction as defined by the Summary Jurisdiction (Scotland) Act, 1908, or other authorised person, for money received in respect of a fine or other sum ordered to be paid by a court of summary jurisdiction, or as bail.”