

Recovery of stamp duty and furnishing of information. FA1973 s75 122.—(1) Stamp duty and the interest on such duty shall be recoverable from the capital company concerned and, in any case where the capital company is not a body corporate, shall be recoverable from the members of the capital company jointly and severally.

(2) All statements used for the purpose of this Part shall be in such form and contain such particulars as may be required by the Commissioners and every person accountable for stamp duty shall, if so required by the Commissioners, verify such particulars and deliver to them such evidence as they may require relating to any transaction or to any company concerned in any such transaction.