

Duplicates and counterparts. SA1891 s72 13.— The duplicate or counterpart of an instrument chargeable with duty (except the counterpart of an instrument chargeable as a lease, such counterpart not being executed by or on behalf of any lessor or grantor,) shall not be deemed duly stamped unless—

(a) it is stamped as an original instrument, or

(b) it appears by some stamp impressed on it that the full and proper duty has been paid on the original instrument of which it is the duplicate or counterpart.