

Limitation of stamp duty on certain instruments relating to 2 or more distinct matters. FA1982 s94(4)(b)(ii)
62.— An instrument shall not be charged with duty exceeding £1 by reason only that it contains or relates to 2 or more distinct matters each falling within the heading “POLICY OF INSURANCE other than Life Insurance where the risk to which the policy relates is located in the State” in Schedule 1.