Finance Act (Northern Ireland) 1962

1962 CHAPTER 17

An Act to amend the law relating to estate duty, stamp duties, excise duties on mechanically-propelled vehicles and certain other excise duties and licences, and to make further provision in connection with finance. [20th December 1962]

Part I (ss. 1, 2)—Estate Duty

PART II

STAMP DUTIES.

S. 3 rep. by 1988 c. 39

S. 4 rep. by 1970 c. 21 (NI)

5 Exemption of certain instruments made under the Transport Act 1962.

Stamp duty shall not be chargeable on any instrument which is certified to the Ministry of Finance[F1] by the British Transport Commission or any of the Boards mentioned in section 1(1) of the Transport Act 1962 [M1] as having been made or executed in pursuance of paragraph 1 of Schedule 6 to that Act, so, however, that no such instrument shall be deemed to be duly stamped unless either it is stamped with the duty to which it would, but for this section, be liable or it has , in accordance with the provisions of section 12 of the Stamp Act 1891 [M2], been stamped with a particular stamp denoting that it is not chargeable with any duty or that it is duly stamped.

F1 Functions transf. to Commrs. of Inland Revenue, SI 1973/2163

Marginal Citations

M1 1962 c. 46

M2 1891 c. 39

***Changes to legislation:** There are currently no known outstanding effects for the Finance Act (Northern Ireland) 1962. (See end of Document for details)*

Part III (s. 6) rep. by 1972 c. 10 (NI)

PART IV

MISCELLANEOUS AND GENERAL

S. 7 rep. by SLR 1973

S. 8, with Schedule, effects repeals

9 Short title and construction.

(1) This Act may be cited as the Finance Act (Northern Ireland) 1962.

Subs. (2)—Estate Duty

(3) Part II shall be construed as one with the Stamp Act 1891 .

Subs. (4) rep. by 1972 c. 10 (NI)