



# Finance Act (Northern Ireland) 1961

## 1961 CHAPTER 10

An Act to amend the law relating to estate duty, stamp duties and certain duties of excise (including duties on mechanically-propelled vehicles, entertainments duty and pool betting duty); to impose an excise duty on certain advertisements inserted for payment in television programmes; to provide for the making of certain payments from the Terminable Revenues Sinking Fund to the Exchequer; and to make further provision in connection with finance. [11th July 1961]

*Part I (ss. 1, 2)—Estate Duty*

### PART II

#### STAMP DUTIES

*S. 3 rep. by 1970 c. 21 (NI)*

*S. 4 rep. by 1986 c. 41*

#### **5 Visiting forces and allied headquarters (stamp duty exemptions).**

- (1) Sub-sections (2) to (4) shall have effect with a view to conferring exemptions from stamp duty (corresponding to exemptions applicable in the case of Her Majesty's forces) in relation to any visiting force of a designated country, and in those sub-sections "a force" means any such visiting force as aforesaid.
- (2) There shall be exempted from all stamp duties any contract, conveyance or other document made with a view to building or enlarging barracks or camps for a force, or to facilitating the training in the United Kingdom of a force, or to promoting the health or efficiency of a force.

*Subs. (3)(4) rep. by 1970 c. 21 (NI)*

- (5) Sub-sections (2) to (4) shall have effect in relation to any designated allied headquarters as if—

---

*Changes to legislation: There are currently no known outstanding effects for the Finance Act (Northern Ireland) 1961. (See end of Document for details)*

---

- (a) the headquarters were a visiting force of a designated country;
  - (b) the members of that force consisted of such of the persons serving at or attached to the headquarters as are members of the armed forces of a designated country;
  - (c) the references to the country to which a force belongs included both any designated allied headquarters and, in relation to any such person as aforesaid, the country of whose armed forces he is a member.
- (6) For the purposes of this section the expressions “allied headquarters”, “designated” and “visiting force” have the same meanings as those assigned to them by sub-section (6) of section seventy-four of the Finance Act, 1960, for the purposes of that section.

*Part III (ss. 6—8) rep. by 1965 c. 16 (NI); 1972 c. 10 (NI)*

*Part IV (ss. 9—11) rep. by 1964 c. 24 (NI); 1972 c. 11 (NI)*

## PART V

### MISCELLANEOUS AND GENERAL

*S. 12 rep. by 1986 NI 19*

*S. 13 rep. by 1976 c. 40*

*S. 14 rep. by 1970 c. 21 (NI); SLR 1973*

#### **15 Short title and construction.**

- (1) This Act may be cited as the Finance Act (Northern Ireland), 1961.

*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)*

*Subs. (5) rep. by 1972 c. 11 (NI)*