



Finance Act (Northern Ireland) 1957

1957 CHAPTER 15

An Act to amend the law relating to estate duty; to provide an alternative method of appealing against the assessment of stamp duty where the only question in dispute is the value of land; to made further and better provision for the recovery of mineral rights duty and of penalties incurred in connection therewith; to alter the law with respect to entertainments duty; to impose an excise duty on certain television licences; to amend the law relating to the duties aforesaid; and to make further provision in connection with finance. [29th July 1957]

Part I (ss. 1,2)—Estate Duty

PART II

STAMP DUTY ...^{F1}

F1 1967 c.20 (NI)

3 Appeals against assessments of stamp duty where value of land is in dispute.

Without prejudice to any other mode of appeal any person dissatisfied with an assessment made by the Ministry of Finance^{F2} (in this Part referred to as “the Ministry”) under section twelve of the Stamp Act, 1891^{M1}, may, where the only question in dispute is a question of the value of any land, appeal against that assessment in the manner prescribed^{F3} by sections thirty-three ...^{F4} of the Finance (1909—10) Act, 1910^{M2}; and so much of Part I of that Act as relates to appeals shall have effect accordingly.

F2 Functions transf., SI 1973/2163

F3 i.e. to the Lands Tribunal for NI

Changes to legislation: There are currently no known outstanding effects for the Finance Act (Northern Ireland) 1957. (See end of Document for details)

F4 1967 c.20 (NI)

Marginal Citations

M1 1891 c. 39

M2 1910 c. 8

Ss. 4,5 rep. by 1967 c. 20 (NI)

Part III (ss. 6#9) rep. by 1958 c. 14 (NI); 1961 c. 10 (NI); 1963 c. 22 (NI)

PART IV

GENERAL

10 Short title.

(1) This Act may be cited as the Finance Act (Northern Ireland), 1957.

Subs. (2)—Estate Duty