Finance Act (Northern Ireland) 1949

1949 CHAPTER 15

An Act to amend the law relating to death duties, stamp duties, entertainments duty and certain other duties of excise; to make provision with respect to certain excise licences and otherwise to amend the law relating to the public revenue and to make further provision in connection with finance. [11th August 1949]

Part I (ss.1#7)—Death Duties

PART II

STAMP DUTIES

S. 8 rep. by 2000 c. 17

9 Amendment of s.12 of Finance Act, 1895.
Subs.(1)#(3) rep. by 1956 c.11 (NI)

(4) Section twelve of the Finance Act, 1895 (which relates to duty on property vested by Act or purchased under statutory powers), shall not require any person who is authorised after the coming into force of this section to purchase any property as mentioned in the said section twelve to include in the instrument of conveyance required by that section to be produced to the Ministry[F1] any[F2] goods, wares or merchandise forming part of the property nor, if the property consists wholly of[F2] goods, wares or merchandise, to produce any instrument of conveyance thereof to the Ministry[F1].[F3]

F1 Functions transf., SI 1973/2163
F2 Subst. (prosp.) by 1991 c.31
F3 Inserted (prosp.) by 1991 c.31

S.10 amends s.10 of 1948 c.15 (NI)

***Changes to legislation:** There are currently no known outstanding effects for the Finance Act (Northern Ireland) 1949. (See end of Document for details)*

Part III (ss.11,12) rep. by 1949 c.23 (NI)

Part IV—S.13 spent, S.14 rep. by 1953 c.23 (NI), S.15 rep. by 1950 c.3 (NI)

PART V

SUPPLEMENTAL

S.16, with Fourth Schedule, effects repeals

17 Short title and construction.

(1) This Act may be cited as the Finance Act (Northern Ireland), 1949.

(2) … *Death Duties* …, Part II of this Act shall be construed as one with the Stamp Act, 1891 , …[F4].

Subs.(3)(4) rep. by 1954 c.33 (NI)

F4 SLR (NI) 1953