Finance Act (Northern Ireland) 1944

1944 CHAPTER 22

An Act to amend the law relating to death duties, stamp duty, entertainments duty and certain excise licences, and to make further provision in connection with finance. [21st November 1944]

Ss.1#3—Death Duties

STAMP DUTY

S.4 rep. by 1963 c.22 (NI)

5 Exemption of certain assignments by seamen from stamp duty.

Stamp duty shall not be charged, and shall be deemed never to have been chargeable, in Northern Ireland on any assignment rendered valid by Regulation forty-seven D of the Defence (General) Regulations, 1939 [M1] (which relates to assignments of wages in payment of contributions to certain bodies representing the interests of or providing benefits for seamen).

Marginal Citations

M1 SRO 1939/927

6 Exemption from stamp duty on instruments for carrying into effect certain naval purposes.

All contracts, conveyances and other documents to which an exemption from stamp duty would apply by virtue of section forty-six of the Finance Act, 1944 [M2], if that section extended to Northen Ireland, shall be exempted from stamp duty payable in Northern Ireland.

Changes to legislation: *There are currently no known outstanding effects for the Finance Act (Northern Ireland) 1944. (See end of Document for details)*

Marginal Citations
M2 1944 c. 23

S.7 rep. by 1949 c.23 (NI)

S.8 rep. by 1971 c.13 (NI)

SUPPLEMENTAL

S.9 rep. in pt. by 1949 c.15 (NI); 1954 c.33 (NI); residue—Death Duties

10 Short title.

This Act may be cited as the Finance Act (Northern Ireland), 1944.