Finance Act (Northern Ireland) 1936

1936 CHAPTER 33

An Act to grant a duty of excise upon certain licences; to amend the law relating to certain other duties of excise and death duties; to require the delivery to the Ministry of Finance of particulars as to transfers and lettings of land and for that purpose to amend the law relating to stamp duty; and to make further provision with respect to summary proceedings in revenue cases. [12th November 1936]

Ss. 1#3 rep. by 1938 c. 16 (NI); 1949 c. 15 (NI); 1952 c. 44

Ss.4#8—Death Duties

S. 9 rep. by 1994 c. 9

PROCEEDINGS IN REVENUE CASES

10 Summary proceedings in revenue cases.

(1) The Summary Jurisdiction Acts (Northern Ireland) shall, notwithstanding any special provisions to the contrary contained in any enactment relating to His Majesty's revenue consisting of transferred taxes, apply to all informations, complaints and other summary proceedings under or by virtue of any such enactment.

Subs. (2) rep. by SLR (NI) 1954

SUPPLEMENTAL

11 Interpretation.

(1) In this Act, unless the context otherwise requires, the following expressions have the meanings hereby assigned to them, that is to say:—

Definition rep. by 1972 NI 16