Finance Act (Northern Ireland) 1931

1931 CHAPTER 24

An Act to amend the law relating to Death Duties, Stamp Duty, the levying of certain Duties of Excise, and the Public Debt; and to make further provision in connection with Finance. [22nd December 1931]

Ss. 1, 2—Death Duties

Stamp Duty

3 Stamp duty on guarantee for payment of rent.

An instrument guaranteeing the payment of the rent reserved on any letting of lands or tenements (in this section referred to as a "guarantee") shall be charged with the same stamp duty as if it were a lease:

Provided that where the Ministry of Finance is satisfied that lease duty has been duly paid upon some instrument relating to the same letting as that to which a guarantee relates, such guarantee shall be charged only with such duty, other than lease duty, as it may be liable to.

S. 4 rep. by 1973 NI 18

S. 5 rep. by 1954 c. 17 (NI)

Ss. 6#9 rep. by 1950 c. 3 (NI)

Supplemental

10 Short title.

(1) This Act may be cited as the Finance Act (Northern Ireland), 1931.

Subs. (2) rep. by 1954 c. 33 (NI)