Finance Act (Northern Ireland) 1923

1923 CHAPTER 26

An Act to amend the Law relating to certain Duties of Inland Revenue (including Excise), to alter other Duties and to make further provision in connection with Finance. [27th November 1923]

Part I — S. 1 rep. by 1924 c. 19 (NI); 1939 c. 23 (NI). S. 2 rep. by 1939 c. 23 (NI). S. 3 rep. by 1937 c. 24 (NI)

PART II

STAMP DUTY AND ESTATE DUTY

4 Exemption from stamp duty of instruments relating to Saving Certificates.

The following documents, if executed or issued in respect of Savings Certificates under the provisions of the [F1 Exchequer and Financial Provisions Act (Northern Ireland), 1950 M1], shall be exempt from stamp duty, that is to say:—

Paras.(a)(b) rep. by 1970 c.21 (NI)

(c) any[F2]... document in relation to the payment of sums or the receipt of sums payable.

This section shall be deemed to have come into operation on the twelfth day of October, nineteen hundred and twenty-two.

Annotations:

F1 1952 c.7 (NI)

F2 1985 c. 54

Marginal Citations

M1 1950 c. 3

S. 5 spent.