



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 goods, wares or merchandise, to produce any instrument^{F3} of conveyance thereof to the Ministry.

Annotations:

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)

Annotations:

F4 SLR (NI) 1953

SCHEDULES

First Schedule—Death Duties

SECOND SCHEDULE^{F5}

Section 8.

STAMP DUTIES ABOLISHED

Annotations:**F5** Rep. with saving by [1999 c. 16](#)

PART I

CHARGES UNDER STAMP ACT, 1891, AND CONSEQUENTIAL EXEMPTIONS

Paras. 1#3 rep. by SLR (NI) 1953

4 ...^{F6} (an instrument of apprenticeship shall be exempt from all stamp duties).

Annotations:**F6** SLR (NI) 1953

5 ...^{F7} (articles of clerkship to a solicitor shall be exempt from all stamp duties).

Annotations:**F7** SLR (NI) 1953

Paras. 6,7 rep. by SLR (NI) 1953

8 The heading Bond given pursuant to the directions of any Act ...^{F8}; (an instrument described in either of these headings shall be exempt from all stamp duties).

Annotations:**F8** [1971 c.31 \(NI\)](#)

9 ...^{F9} (a charter party shall be exempt from all stamp duties).

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

Annotations:

F9 SLR (NI) 1953

Paras. 10#15 rep. by SLR (NI) 1953

Paras. 16, 17 rep. by 1985 c. 54

Paras. 18#25 rep. by SLR (NI) 1953

26 The heading Warrant for Goods; ... ^{F10}.

Annotations:

F10 1970 c.21 (NI)

Part II rep. by SLR 1980

Third Schedule rep. by 1949 c.23 (NI)

Fourth Schedule—Repeals

Changes to legislation:

There are currently no known outstanding effects for the Finance Act (Northern Ireland) 1949.