



# Finance Act (Northern Ireland) 1957

## 1957 CHAPTER 15

### PART II

#### STAMP DUTY ...<sup>F1</sup>

**F1** [1967 c.20 \(NI\)](#)

### **3 Appeals against assessments of stamp duty where value of land is in dispute.**

Without prejudice to any other mode of appeal any person dissatisfied with an assessment made by the Ministry of Finance<sup>F2</sup> (in this Part referred to as “the Ministry” ) under section twelve of the Stamp Act, 1891<sup>M1</sup>, may, where the only question in dispute is a question of the value of any land, appeal against that assessment in the manner prescribed<sup>F3</sup> by sections thirty-three ...<sup>F4</sup> of the Finance (1909—10) Act, 1910<sup>M2</sup>; and so much of Part I of that Act as relates to appeals shall have effect accordingly.

**F2** Functions transf., SI 1973/2163

**F3** i.e. to the Lands Tribunal for NI

**F4** [1967 c.20 \(NI\)](#)

#### **Marginal Citations**

**M1** [1891 c. 39](#)

**M2** [1910 c. 8](#)

*Ss. 4,5 rep. by 1967 c. 20 (NI)*

*Part III (ss. 6#9) rep. by 1958 c. 14 (NI); 1961 c. 10 (NI); 1963 c. 22 (NI)*

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act (Northern Ireland) 1957, PART II.