



Finance Act (Northern Ireland) 1931

1931 CHAPTER 24

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)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act (Northern Ireland) 1931,
Cross Heading: Stamp Duty.