



# Finance Act (Northern Ireland) 1933

## 1933 CHAPTER 28

### STAMP DUTY

#### **2 Effect of non-compliance with stamp laws in certain cases.**

Notwithstanding any enactment to the contrary, a bill of exchange which is presented for acceptance, or accepted, or payable, outside the United Kingdom shall not be invalid by reason only that it is not stamped in accordance with the law for the time being in force relating to stamp duties payable in Northern Ireland, and any such bill of exchange which is unstamped or not properly stamped may be received in evidence on payment of the proper duty and penalties as provided by section fourteen<sup>F1</sup> and subsection (1) of section fifteen of the Stamp Act, 1891 .

**F1** Rep. with saving, [1999 c. 16](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act (Northern Ireland) 1933, Section 2.