



Finance Act (Northern Ireland) 1936

1936 CHAPTER 33

Ss. 1#3 rep. by 1938 c. 16 (NI); 1949 c. 15 (NI); 1952 c. 44

Ss. 4#8—Death Duties

S. 9 rep. by 1994 c. 9

PROCEEDINGS IN REVENUE CASES

10 Summary proceedings in revenue cases.

- (1) The Summary Jurisdiction Acts (Northern Ireland) shall, notwithstanding any special provisions to the contrary contained in any enactment relating to His Majesty's revenue consisting of transferred taxes, apply to all informations, complaints and other summary proceedings under or by virtue of any such enactment.

Subs. (2) rep. by SLR (NI) 1954

SUPPLEMENTAL

11 Interpretation.

- (1) In this Act, unless the context otherwise requires, the following expressions have the meanings hereby assigned to them, that is to say:—

Definition rep. by 1972 NI 16

“Transferred taxes” means duties and taxes in respect of the imposing, charging, levying and collection of which the Parliament of Northern Ireland has, under section twenty-one of the Government of Ireland Act, 1920, power to make laws.

Subs. (2)(3) rep. by 1954 c. 33 (NI)

12 Short title.

This Act may be cited as the Finance Act (Northern Ireland), 1936.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act (Northern Ireland) 1936.