



# Finance Act (Northern Ireland) 1944

## 1944 CHAPTER 22

An Act to amend the law relating to death duties, stamp duty, entertainments duty and certain excise licences, and to make further provision in connection with finance. [21st November 1944]

*Ss.1#3—Death Duties*

### *STAMP DUTY*

*S.4 rep. by 1963 c.22 (NI)*

#### **5 Exemption of certain assignments by seamen from stamp duty.**

Stamp duty shall not be charged, and shall be deemed never to have been chargeable, in Northern Ireland on any assignment rendered valid by Regulation forty-seven D of the Defence (General) Regulations, 1939<sup>M1</sup> (which relates to assignments of wages in payment of contributions to certain bodies representing the interests of or providing benefits for seamen).

#### **Marginal Citations**

**M1** SRO 1939/927

#### **6 Exemption from stamp duty on instruments for carrying into effect certain naval purposes.**

All contracts, conveyances and other documents to which an exemption from stamp duty would apply by virtue of section forty-six of the Finance Act, 1944<sup>M2</sup>, if that section extended to Northern Ireland, shall be exempted from stamp duty payable in Northern Ireland.

---

**Changes to legislation:** There are currently no known outstanding effects for the Finance Act (Northern Ireland) 1944. (See end of Document for details)

---

**Marginal Citations**

**M2** [1944 c. 23](#)

*S.7 rep. by 1949 c.23 (NI)*

*S.8 rep. by 1971 c.13 (NI)*

*SUPPLEMENTAL*

*S.9 rep. in pt. by 1949 c.15 (NI); 1954 c.33 (NI); residue—Death Duties*

**10 Short title.**

This Act may be cited as the Finance Act (Northern Ireland), 1944.

---

**Changes to legislation:** There are currently no known outstanding effects for the Finance Act (Northern Ireland) 1944. (See end of Document for details)

---

### *Schedule - Death Duties*

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act (Northern Ireland) 1944.