



Finance Act (Northern Ireland) 1961

1961 CHAPTER 10

PART II

STAMP DUTIES

5 Visiting forces and allied headquarters (stamp duty exemptions).

- (1) Sub-sections (2) to (4) shall have effect with a view to conferring exemptions from stamp duty (corresponding to exemptions applicable in the case of Her Majesty's forces) in relation to any visiting force of a designated country, and in those sub-sections "a force" means any such visiting force as aforesaid.
- (2) There shall be exempted from all stamp duties any contract, conveyance or other document made with a view to building or enlarging barracks or camps for a force, or to facilitating the training in the United Kingdom of a force, or to promoting the health or efficiency of a force.

Subs. (3)(4) rep. by 1970 c. 21 (NI)

- (5) Sub-sections (2) to (4) shall have effect in relation to any designated allied headquarters as if—
 - (a) the headquarters were a visiting force of a designated country;
 - (b) the members of that force consisted of such of the persons serving at or attached to the headquarters as are members of the armed forces of a designated country;
 - (c) the references to the country to which a force belongs included both any designated allied headquarters and, in relation to any such person as aforesaid, the country of whose armed forces he is a member.
- (6) For the purposes of this section the expressions "allied headquarters", "designated" and "visiting force" have the same meanings as those assigned to them by sub-section (6) of section seventy-four of the Finance Act, 1960, for the purposes of that section.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act (Northern Ireland) 1961, Section 5.