



Finance Act (Northern Ireland) 1963

1963 CHAPTER 22

PART II

STAMP DUTIES

REDUCTION OF DUTIES

5 ^{F1}**Reduced duty on leases.**

Subs.(1) rep. by 1972 NI 11; 1974 c.30; subs.(2) rep. by 1974 c.30

- (3) For the purposes of the said heading^{F2} a lease granted for a fixed term and thereafter until determined shall be treated as a lease for a definite term equal to the fixed term together with such further period as must elapse before the earliest date at which the lease can be determined; and section 75 of the said Act of 1891 (agreements for leases) shall be construed accordingly.

Subs.(4) repeals ss.76, 77(3), 78 of 1891 c.39

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

F2 1891 (c.39)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act (Northern Ireland) 1963, Section 5.