



Finance Act (Northern Ireland) 1965

1965 CHAPTER 16

PART II

STAMP DUTIES

5 ^{F1}Interest where stamp duty repaid under judgment.

Where under section 13(4) of the Stamp Act 1891 (appeals against assessment of stamp duty) a court orders any sum to be repaid by the Ministry of Finance^{F2}, the court may order it to be repaid with such interest as the court may determine.

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

F2 functions transf. by SI 1973/2163

Changes to legislation:

There are currently no known outstanding effects for the Finance Act (Northern Ireland) 1965, Section 5.