



Finance Act (Northern Ireland) 1971

1971 CHAPTER 27

PART II

STAMP DUTIES

5 Stamp duty: abolition of duty on bonds, mortgages etc.

Subs. (1) rep. with saving by 1999 c. 16

- (2) Subject to section 4 of the said Act of 1891 (separate charges on instruments containing or relating to several distinct matters)^{F1} . . . , any instrument which, but for subsection (1), would be chargeable with duty under a heading mentioned in that subsection shall not be chargeable with duty under any other heading in the said Schedule 1.

Subs. (3) rep. with saving by 1999 c. 16

- (4) This section shall have effect as from 1st August 1971.

F1 [1985 c. 54](#)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act (Northern Ireland) 1971, Section 5.