



# Finance Act (Northern Ireland) 1923

## 1923 CHAPTER 26

### PART II

#### STAMP DUTY AND ESTATE DUTY

#### **4 Exemption from stamp duty of instruments relating to Saving Certificates.**

The following documents, if executed or issued in respect of Savings Certificates under the provisions of the [<sup>F1</sup> Exchequer and Financial Provisions Act (Northern Ireland), 1950 <sup>M1</sup>], shall be exempt from stamp duty, that is to say:—

*Paras. (a)(b) rep. by 1970 c.21 (NI)*

- (c) any<sup>F2</sup>... document in relation to the payment of sums or the receipt of sums payable.

This section shall be deemed to have come into operation on the twelfth day of October, nineteen hundred and twenty-two.

**F1** 1952 c.7 (NI)

**F2** 1985 c. 54

#### **Marginal Citations**

**M1** 1950 c. 3

*S. 5 spent.*

*S. 6—Estate Duty*

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act (Northern Ireland) 1923, PART II.