



# Finance Act (Northern Ireland) 1931

## 1931 CHAPTER 24

An Act to amend the law relating to Death Duties, Stamp Duty, the levying of certain Duties of Excise, and the Public Debt; and to make further provision in connection with Finance. [22nd December 1931]

*Ss. 1, 2—Death Duties*

### *Stamp Duty*

#### **3 Stamp duty on guarantee for payment of rent.**

An instrument guaranteeing the payment of the rent reserved on any letting of lands or tenements (in this section referred to as a “guarantee”) shall be charged with the same stamp duty as if it were a lease:

Provided that where the Ministry of Finance is satisfied that lease duty has been duly paid upon some instrument relating to the same letting as that to which a guarantee relates, such guarantee shall be charged only with such duty, other than lease duty, as it may be liable to.

*S. 4 rep. by 1973 NI 18*

*S. 5 rep. by 1954 c. 17 (NI)*

*Ss. 6#9 rep. by 1950 c. 3 (NI)*

### *Supplemental*

#### **10 Short title.**

(1) This Act may be cited as the Finance Act (Northern Ireland), 1931.

*Subs. (2) rep. by 1954 c. 33 (NI)*

**Status:**

Point in time view as at 01/01/2006.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act (Northern Ireland) 1931.