

Finance Act 1965

1965 CHAPTER 25

PART V

MISCELLANEOUS AND GENERAL

[^{F1}91 Interest where stamp duty repaid under judgment.

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

Textual Amendments

F1 S. 91 repealed (27.7.1999 with effect as mentioned in Sch. 20 Pt. V(1) of the amending Act) by 1999
c. 16, s. 139, Sch. 20 Pt. V(1) Notes 1, 2

Marginal Citations M1 1891 c. 39.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1965, Section 91.