



Finance Act (Northern Ireland) 1957

1957 CHAPTER 15

PART II **N.I.**

N.I.

STAMP DUTY ...^{F1}

F1 [1967 c.20 \(NI\)](#)

3 Appeals against assessments of stamp duty where value of land is in dispute. **N.I.**

Without prejudice to any other mode of appeal any person dissatisfied with an assessment made by the Ministry of Finance^{F2} (in this Part referred to as “the Ministry”) under section twelve of the Stamp Act, 1891^{M1}, may, where the only question in dispute is a question of the value of any land, appeal against that assessment in the manner prescribed^{F3} by sections thirty-three ...^{F4} of the Finance (1909—10) Act, 1910^{M2}; and so much of Part I of that Act as relates to appeals shall have effect accordingly.

F2 Functions transf., SI 1973/2163

F3 i.e. to the Lands Tribunal for NI

F4 [1967 c.20 \(NI\)](#)

Marginal Citations

M1 [1891 c. 39](#)

M2 [1910 c. 8](#)

Ss. 4,5 rep. by 1967 c. 20 (NI)

Part III (ss. 6#9) rep. by 1958 c. 14 (NI); 1961 c. 10 (NI); 1963 c. 22 (NI)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act (Northern Ireland) 1957, PART II.