Finance Act (Northern Ireland) 1971

1971 CHAPTER 27

Part I (ss. 1#4)—Estate Duty

PART II N.I.

STAMP DUTIES

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

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

Part III (s. 6) rep. by 1972 c. 10 (NI)

Part IV (s. 7) rep. by 1972 c. 11 (NI)

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Finance Act (Northern Ireland) 1971 (c. 27)
PART V – MISCELLANEOUS
– Health Service Agreement
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PART V N.I.

MISCELLANEOUS

N.I.

HEALTH SERVICE AGREEMENT

8   Confirmation of scheduled health service agreement. N.I.

(1) Confirmation is hereby given to the agreement between the Treasury of the United Kingdom and the Ministry of Finance for Northern Ireland set out in Schedule 2 (an agreement which, if confirmed by Acts of the Parliaments of the United Kingdom[F2] and Northern Ireland, supersedes as from 1st April 1971 an earlier agreement as amended).

(2) Any sums which, by virtue of the scheduled agreement hereby confirmed, are payable from the Exchequer of Northern Ireland to the Consolidated Fund of the United Kingdom shall be charged on and paid out of the Consolidated Fund of Northern Ireland.

F2   1971 c. 68

N.I.

GENERAL

S. 9, with Schedule 3, effects repeals

10   Short title and construction. N.I.

(1) This Act may be cited as the Finance Act (Northern Ireland) 1971.

Subs. (2)—Estate Duty

(3) Part II shall be construed as one with the Stamp Act 1891 .

Subs. (4) rep. by 1972 c. 10 (NI)

Changes to legislation:
There are currently no known outstanding effects for the Finance Act (Northern Ireland) 1971.