



Finance Act 1965

1965 CHAPTER 25

PART V

MISCELLANEOUS AND GENERAL

91 Interest where stamp duty repaid under judgment.

Where under section 13(4) of the ^{M1}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.

Marginal Citations

M1 1891 c. 39.

Status:

Point in time view as at 01/02/1991. This version of this provision has been superseded.

Changes to legislation:

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