



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 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.