

# Social Security Administration (Northern Ireland) Act 1992

# **1992 CHAPTER 8**

### PART XIV

## **MISCELLANEOUS**

## Miscellaneous

# 164 Exemption from stamp duty.

- (1) Stamp duty shall not be chargeable on any document to which this subsection applies.
- (2) Subsection (1) above applies to any document authorised by virtue—
  - (a) of Parts I to VI of the Contributions and Benefits Act; or
  - (b) of any provision of this Act so far as it operates in relation to matters to which those Parts relate,
  - or otherwise required in order to give effect to those Parts or to any such provision so far as it so operates or in connection with any description of business thereunder.
- (3) Stamp duty shall not be chargeable upon such documents used in connection with business under paragraphs 2 and 3 of Schedule 8 to the Contributions and Benefits Act and paragraph 1 of Schedule 6 to this Act as may be specified in regulations made under paragraph 2 of Schedule 8 to that Act.

# **Status:**

Point in time view as at 05/04/1999. This version of this provision has been superseded.

# **Changes to legislation:**

Social Security Administration (Northern Ireland) Act 1992, Section 164 is up to date with all changes known to be in force on or before 02 August 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.