



# Finance Act 1994

## 1994 CHAPTER 9

### PART VI

#### [<sup>F1</sup>[<sup>F1</sup>STAMP DUTY]

#### [<sup>F1</sup>244 Production of documents on transfer of land in Northern Ireland.

- (1) Subject to section 245 below, on the occasion of—
  - (a) any transfer on sale of any freehold interest in land in Northern Ireland, or
  - (b) the grant, or any transfer on sale, of any lease of such land,the transferee, lessee or proposed lessee shall produce to the Commissioners the instrument by means of which the transfer is effected or the lease granted or agreed to be granted, as the case may be.
- (2) Any transferee, lessee or proposed lessee required to produce any instrument under subsection (1) above shall produce with it a document (signed by him or by some person on his behalf and showing his address) giving such particulars as may be prescribed.
- (3) Any person who, within thirty days—
  - (a) after the execution of an instrument which he is required under subsection (1) above to produce, or
  - (b) in the case of such an instrument executed at a place outside Northern Ireland, after it is first received in Northern Ireland,fails to comply with that subsection or subsection (2) above shall be liable on summary conviction to a fine not exceeding level 1 on the standard scale.
- (4) Where any agreement for any lease of land in Northern Ireland is produced to the Commissioners together with a document (signed as mentioned in subsection (2) above) giving such particulars as may be prescribed—
  - (a) it shall not be necessary to produce to them the instrument granting the lease, or any further such document as is referred to in that subsection, unless that instrument is inconsistent with the agreement, but

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*Status: Point in time view as at 17/07/2012.*

*Changes to legislation: Finance Act 1994, Section 244 is up to date with all changes known to be in force on or before 06 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. (See end of Document for details)*

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- (b) the Commissioners shall, if any such instrument is produced to them and application is made for that purpose, denote on the instrument that it has been produced to them.
- (5) Notwithstanding anything in section 12 of the <sup>M1</sup>Stamp Act 1891, no instrument required by this section to be produced to the Commissioners shall be deemed, for the purposes of section 14 of that Act, to be duly stamped unless it is stamped with a stamp denoting that the instrument has been so produced.]

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#### **Textual Amendments**

- F1** Pt. VI heading substituted (30.7.2009) by [Finance \(No. 2\) Act 2005 \(c. 22\), s. 48\(3\)\(5\)](#); [S.I. 2009/2094, art. 2](#)

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#### **Commencement Information**

- I1** S. 244 wholly in force; s. 244 not in force at Royal Assent, see s. 245(8); s. 244 in force at 4.11.1996 by [S.I. 1996/2316, art. 2](#)

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#### **Marginal Citations**

- M1** 1891 c. 39.

**Status:**

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