



# Finance Act (Northern Ireland) 1964

## 1964 CHAPTER 24

An Act to amend the law relating to stamp duties; to abolish the television advertisement duty; to amend the law relating to certain excise duties (including duties on mechanically-propelled vehicles and pool betting duty); and to make further provision in connection with finance. [7th July 1964]

### PART I

#### STAMP DUTIES

#### **1 Exemption of service contracts from stamp duty.**

- (1) No stamp duty shall be chargeable on, or on any memorandum of, a contract of service in any office or employment or a contract varying or terminating such a contract.
- (2) This section shall have effect as from the 6th July 1964, and if before the passing of this Act any duty has been paid which by virtue of this section is not chargeable, the Ministry of Finance (in this Act referred to as “the Ministry” ) shall, on application made to it within two years after the date of the payment, cancel the relevant stamps and repay the duty.

*S. 2 rep. by 1973 NI 18*

*Part II (s. 3) rep. by 1972 c. 11 (NI)*

*Part III (s. 4) rep. by 1972 c. 10 (NI)*

*Part IV (s. 5) rep. by 1968 c. 17 (NI); 1972 c. 11 (NI)*

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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act (Northern Ireland) 1964. (See end of Document for details)

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## PART V

### GENERAL

*S. 6, with Schedule, effects repeals*

#### **7 Short title and construction.**

(1) This Act may be cited as the Finance Act (Northern Ireland) 1964.

(2) Part I shall be construed as one with the Stamp Act 1891 .

*Subs. (3) rep. by 1972 c. 10 (NI); subs. (4) rep. by 1972 c. 11 (NI)*