

Finance Act (Northern Ireland) 1933

1933 CHAPTER 28

An Act to alter the rate of the Stamp Duty on certain statements, to amend the law relating to Stamp Duty and Entertainments Duty, and to exempt certain securities from Death Duties.

[9th November 1933]

STAMP DUTY

S. 1 rep. by 1973 NI 18

2 Effect of non-compliance with stamp laws in certain cases.

Notwithstanding any enactment to the contrary, a bill of exchange which is presented for acceptance, or accepted, or payable, outside the United Kingdom shall not be invalid by reason only that it is not stamped in accordance with the law for the time being in force relating to stamp duties payable in Northern Ireland, and any such bill of exchange which is unstamped or not properly stamped may be received in evidence on payment of the proper duty and penalties as provided by section fourteen^{F1} and subsection (1) of section fifteen of the Stamp Act, 1891.

- **F1** Rep. with saving, 1999 c. 16
- S. 3 rep. by SLR (NI) 1952
- S. 4 rep. by 1939 c. 23 (NI)
- S. 5—Death Duties
- S. 6 rep. by 1954 c. 33 (NI); SLR 1980

7 Short title.

This Act may be cited as the Finance Act (Northern Ireland), 1933.