



# Finance Act (Northern Ireland) 1967

## 1967 CHAPTER 20

An Act to amend the law relating to estate duty, stamp duties and excise duties on mechanically-propelled vehicles; to abolish mineral rights duties, certain excise licences for the sale of intoxicating liquor by retail and excise licences authorising the supply of intoxicating liquor in the premises of registered clubs and to make further provision consequential on the abolition of those licences; to provide for relief from selective employment tax by way of payments to certain employers; to increase the grants payable to operators of bus services towards the defrayal of customs and excise duty charged on fuel used in operating such services; to make further provision with respect to sums recoverable under section 26 of the Supplementary Benefits &c. Act (Northern Ireland) 1966 by the Ministry of Health and Social Services; and to make further provision in connection with finance. [1st August 1967]

*Part I (ss.1#3)—Estate Duty*

## PART II

### STAMP DUTIES AND MINERAL RIGHTS DUTY

*S.4(1) rep. by 1970 c.21 (NI) ; 1972 NI 11 ; subs.(2) amends s.11 of 1954 c.23 (NI)*

*S.5 rep. by 1971 c.27 (NI) ; 1973 NI 18*

*S. 6 rep. by 1986 c. 41*

*S.7 rep. with saving by 1999 c. 16*

*S.8 rep. by 1970 c.21 (NI)*

*S.9 amends s.5 of 1966 c.21 (NI)*

*S.10 rep. by 1971 c.1 (NI)*

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*Changes to legislation: There are currently no known outstanding effects for the Finance Act (Northern Ireland) 1967. (See end of Document for details)*

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## 11 Abolition of mineral rights duty.

The mineral rights duty imposed by section 20 of the Finance (1909-10) Act 1910<sup>M1</sup> shall not be charged for the financial year beginning on 1st April 1967 or for any subsequent financial year.

### Marginal Citations

**M1** 1910 c. 8

*Pt.III(ss.12,13) rep. by 1972 c.10 (NI)*

*Pt.IV(s.14) rep. by 1972 NI 11*

*Pt.V(ss.15,16) rep. by 1971 c.13 (NI) ; 1979 c.4*

## PART VI

### MISCELLANEOUS AND GENERAL

*S.17 rep. by SLR 1976; 1979 c.4*

*S.18 spent*

*S.19 rep. by 1977 NI 27*

*S.20, with Schedule 3, effects repeals*

## 21 Short title and construction.

(1) This Act may be cited as the Finance Act (Northern Ireland) 1967.

*Subs.(2)—Estate Duty*

(3) Part II shall be construed as one with the Stamp Act 1891

*Subs.(4) rep. by 1972 c.10 (NI)*

*Subs.(5) rep. by 1972 NI 11*

*Subs.(6) rep. by 1979 c.4*

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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act (Northern Ireland) 1967. (See end of Document for details)

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*Schedule 1 rep. by 1972 NI 11*

*Schedule 2 rep. by 1971 c.13 (NI) ; 1979 c.4*

*Schedule 3 Repeals*

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act (Northern Ireland) 1967.