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FRIDAY, FEBRUARY 19, 1932.

At the Court at Buckingham Palace, the 11th day of February 1932.

PRESENT,

The KING s Most Excellent Majesty in Council

WHEREAS provision was made by section forty-two of the Finance Act 1920, with respect to the stamp duty chargeable on transfers of stock to dealers as defined in that section:

And whereas by virtue of section forty-two of the Finance Act, 1931, there has been substituted for the definition of "dealer" in subsection 3 of the said section forty-two of the Finance Act, 1920, the following definition:—

"The expression 'dealer' means a person who, being a member of a stock exchange in Great Britain, is recognised by the committee of that exchange as carrying on the business of a dealer."

And whereas under the terms of the said section forty-two of the Finance Act, 1931, the substitution aforesaid is subject to the proviso that if His Majesty in Council is pleased to declare that the Parliament of Northern Ireland have so amended the said section forty-two of the Finance Act, 1920, in its application to Northern Ireland as to extend the benefits thereof to all persons who are dealers within the meaning of the foregoing definition, that

definition shall thereafter have effect as if for the words "Great Britain" there were substituted the words "the United Kingdom":

And where as by virtue of section four of the Finance Act Northern Ireland), 1931, there has been substituted for the definition of "dealer" in subsection (3) of section forty-two of the Finance Act, 1920, in its application to Northern Ireland the following definition:—

"The expression 'dealer' means a person who, being a member of a stock exchange in the United Kingdom, is recognised by the committee of that exchange as carrying on the business of a dealer."

Now, therefore, His Majesty is pleased, by and with the advice of the Privy Council, to declare, and it is hereby declared:—

1 That the Parliament of Northern Ireland have so amended the said section forty-two of the Finance Act, 1920, in its application to Northern Ireland as to extend the benefits thereof to all persons who are dealers within the meaning of the definition contained in section forty-two of the Finance Act, 1931.

2) That this Declaration may be cited as the "Transfers of Stock to Dealers (Stamp Duty) Declaration, 1932."

M. P. A. HANKEY.