



Finance Act 1959

1959 CHAPTER 58 7 and 8 Eliz 2

PART I

CUSTOMS AND EXCISE

1^{F1}

Textual Amendments

F1 S. 1 repealed by [Finance Act 1964 \(c. 49\)](#), [Sch. 9](#)

2 **Liquor licences: alteration of amounts of duty.**

(1)^{F2}

(2)^{F3}

(5)^{F4}

Textual Amendments

F2 S. 2 (1) repealed by [Alcoholic Duties Act 1979 \(c. 4\)](#), [Sch. 4 Pt. I](#)

F3 Ss. 2 (2)–(4) repealed by [Finance Act 1967 \(c. 54\)](#), [Sch. 16 Pt. I](#)

F4 S. 2 (5) repealed by [Alcoholic Duties Act 1979 \(c. 4\)](#), [Sch. 4 Pt. I](#)

3 (1)^{F5}

(2)^{F6}

(6) In consequence of the repeal of the Fourth Schedule to the ^{M1}Customs and Excise Act 1952, the enactments mentioned in the Second Schedule to this Act (which contain

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references to the said Fourth Schedule) shall have effect subject to the modifications contained in the said Second Schedule.

Textual Amendments

F5 S. 3 (1) repealed by [Finance Act 1967 \(c. 54\)](#), **Sch. 16 Pt. I**

F6 Ss. 3 (2)–(5) repealed by [Alcoholic Duties Act 1979 \(c. 4\)](#), **Sch. 4 Pt. I**

Marginal Citations

M1 1952 C. 44.

4 **F7**

Textual Amendments

F7 S. 4 repealed by [Finance Act 1967 \(c. 54\)](#), **Sch. 16 Pt. I**

5 **F8**

Textual Amendments

F8 S. 5 repealed by [Licensing Act 1961 \(c. 61\)](#), **Sch. 9 Pt. I**

6 **F9**

Textual Amendments

F9 S. 6 repealed by [Finance Act 1960 \(c. 44\)](#), **Sch. 8 Pt. I**

7, 8. **F10**

Textual Amendments

F10 Ss. 7, 8 repealed by [Finance Act 1962 \(c. 44\)](#), s. 34(7), **Sch. 11 Pt. I**

9 **F11**

Textual Amendments

F11 S. 9 repealed (1.7.1979) by [Finance Act 1977 \(c. 36\)](#), **Sch. 9 Pt. I**

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1959. (See end of Document for details)

10.–14. F12

Textual Amendments

F12 Ss. 10–14 repealed by Vehicles (Excise) Act 1962 (c. 13), Sch. 8

PARTS II, III

15, 16. F13

Textual Amendments

F13 Ss. 15, 16 repealed by Purchase Tax Act 1963 (c. 9), Sch. 4 Pt. I

17–29 F14

Textual Amendments

F14 Ss. 17–29 repealed by Income and Corporation Taxes Act 1970 (c. 10), s. 539, Sch.16

PART IV

STAMP DUTIES

30 Stamp duty on policies of insurance.

(1) F15

(4) F16

(a) F17

(c) F18

..... F16

(5) F19

(6) Notwithstanding the repeal of section ninety-three of the ^{M2}Stamp Act 1891 a contract for such insurance as is mentioned in section five hundred and six of the ^{M3}Merchant Shipping Act 1894 shall continue to be admissible in evidence although not embodied in a marine policy as required by section twenty-two of the ^{M4}Marine Insurance Act 1906.

(7) This section shall apply in relation to instruments made or executed after the beginning of August, nineteen hundred and fifty-nine.

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Textual Amendments

- F15** S. 30 (1)–(3) repealed by [Finance Act 1970 \(c. 24\)](#), **Sch. 8 Pt. IV**
- F16** Words repealed by [Finance Act 1989 \(c. 26, SIF 114\)](#), s. 187(1), **Sch. 17 Pt. IX**
- F17** S. 30(4)(a)(b) repealed by [Statute Law \(Repeals\) Act 1976 \(c. 16\)](#), **Sch. 1 Pt. XVIII**
- F18** S. 30(4)(c) repealed by [Finance Act 1970 \(c. 24\)](#), **Sch. 8 Pt. IV**
- F19** S. 30 (5) repealed by [Statute Law \(Repeals\) Act 1976 \(c. 16\)](#), **Sch. 1 Pt. XVIII**

Marginal Citations

- M2** 1891 c. 39.
- M3** 1894 c. 60.
- M4** 1906 c. 41.

31 **F20**

Textual Amendments

- F20** S. 31 repealed by [Finance Act 1963 \(c. 25\)](#), **Sch. 14 Pt. IV**

32 **F21**

Textual Amendments

- F21** S. 32 repealed by [Statute Law \(Repeals\) Act 1976 \(c. 16\)](#), **Sch. 1 Pt. XVIII**

PART V

MISCELLANEOUS

33 **F22**

Textual Amendments

- F22** S. 33 repealed by [Finance Act 1965 \(c. 25\)](#), s. 97(5), **Sch. 22 Pt. V**

34, 35. **F23**

Textual Amendments

- F23** Ss. 34, 35 repealed by [Finance Act 1975 \(c. 7\)](#), ss. 50, 52(2)(3), 59(5), **Sch. 13 Pt. I**

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1959. (See end of Document for details)

36 F24

Textual Amendments

F24 S. 36 repealed by [Finance Act 1960 \(c. 44\)](#), [Sch. 8 Pt. I](#)

37 Short title, construction, extent and repeal.

- (1) This Act may be cited as the Finance Act 1959.
- (2) Parts I to IV of this Act shall be construed as one with the enactments mentioned in this subsection respectively, that is to say—
 - (a) F25
 - (d) Part IV with the Stamp Act 1891.
- (3) Any reference in this Act to any other enactment shall, except so far as the context otherwise requires, be construed as a reference to that enactment as amended or applied by or under any other enactment including this Act.
- (4) Such of the provisions of this Act as relate to matters in respect of which the Parliament of Northern Ireland has power to make laws shall not extend to Northern Ireland.
- (5) The enactments specified in the Eighth Schedule to this Act are hereby repealed to the extent mentioned in the third column of that Schedule, and, except as otherwise provided in that column, the said repeals shall have effect—
 - (a) in the case of the enactments specified in Part I of that Schedule, as from the eighth day of April, nineteen hundred and fifty-nine;
 - (b) in the case of the enactments specified in Part II thereof, in relation to instruments made or executed after the beginning of August, nineteen hundred and fifty-nine;
 - (c) in the case of the enactments specified in Part III thereof, in relation to any yearly period beginning after the fifth day of April, nineteen hundred and fifty-nine; and
 - (d) in the case of the enactments specified in Part IV thereof, in relation to persons dying after the seventh day of April, nineteen hundred and fifty-nine.

Textual Amendments

F25 S. 37(2)(a)–(c) repealed by [Purchase Tax Act 1963 \(c. 9\)](#), [Sch. 4 Pt. I](#), [Income and Corporation Taxes Act 1970 \(c. 10\)](#), [Sch. 16](#) and [Customs and Excise Management Act 1979 \(c. 2\)](#), [Sch. 6 Pt. I](#)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1959.