

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

<sup>F1</sup>SCHEDULES 1.

**Textual Amendments**

**F1** Sch. 1 repealed by Finance Act 1964 (c. 49), Sch. 9

F1

SCHEDULE 2.

1&2 ..... F2

**Textual Amendments**

**F2** Sch. 2 paras. 1, 2 repealed by Statute Law Revision Act 1960 (c. 56)

3&4 ..... F3

**Textual Amendments**

**F3** Sch. 2 paras. 3, 4 repealed by Licensing Act 1964 (c. 26), Sch. 15

5 ..... F4

**Textual Amendments**

**F4** Sch. 2 para. 5 repealed with saving by Landlord and Tenant (Licensed Premises) Act 1990 (c.39, SIF 75:1), ss. 1(1)(2), 2(2)(b)

6&7 ..... F5

**Textual Amendments**

**F5** Sch. 2 paras. 6, 7 repealed by Licensing (Scotland) Act 1962 (c. 51), Sch. 3

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**F6** SCHEDULE 3.

**Textual Amendments**

**F6** Sch. 3 repealed by [Vehicles \(Excise\) Act 1962 \(c. 13\)](#), [Sch. 8](#)

F6

**F7** SCHEDULES 4–7.

**Textual Amendments**

**F7** [Schs. 4–7](#) repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539, [Sch.16](#)

F7

SCHEDULE 8.

Section 37.

ENACTMENTS REPEALED

**Modifications etc. (not altering text)**

**C1** The text of [Sch. 8](#) is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

PART I CUSTOMS, EXCISE AND PURCHASE TAX REPEALS		
Section and Chapter	Short Title	Extent of Repeal
2 & 3 Geo. 6. c. 100. 5 & 6 Geo. 6. c. 71. 9 & 10 Geo. 6. c. 64.	The Finance (No. 2) Act, 1959. The Finance Act, 1942 ... The Finance Act, 1946 ...	Section one. The First Schedule. Sections thirteen to fifteen. Section ten.
12, 13 & 14 Geo. 6. c. 89.	The Vehicles (Excise) Act, 1949.	From the beginning of October, nineteen hundred and fifty-nine, the words "not exceeding five hundredweight in weight" and the word "untreated" in paragraph (d) of subsection (3) of section five. In the Second Schedule, paragraph 2.
14 Geo. 6. c. 15	The Finance Act, 1950 ...	Section six. In section eighteen, subsections (2) and (3), in subsection (4) the words from "and for the purpose" to the end, and subsection (5). The Second Schedule.
15 & 16 Geo. 6 & 1 Eliz. 2. c. 44.	The Customs and Excise Act, 1952.	In the Fifth Schedule, paragraphs 1 to 3 of Part I, and Part II. Section one hundred and thirty-six. In section one hundred and forty-six, subsection (3). In section one hundred and forty-eight, in subsection (2) the words from "or treble the amount" to the end. In section one hundred and fifty-one, in subsection (1) the words from "for each day" to the end. Subject to the provisions of subsection (9) of section four of this Act, section one hundred and fifty-six. In section one hundred and sixty-eight, the words "dealer or retailer".

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Session and Chapter	Short Title	Extent of Repeal
15 & 16 Geo. 6, & 1 Eliz. 2, c. 44— <i>cont.</i>	The Customs and Excise Act, 1952— <i>cont.</i>	In section one hundred and sixty-nine, subsection (6). The Fourth Schedule. In the Tenth Schedule, paragraph 26. Section ten.
1 & 2 Eliz. 2, c. 34, 1 & 2 Eliz. 2, c. 46.	The Finance Act, 1953 ... The Licensing Act, 1953	In section six, subsections (1), (6) and (11). Section seven. In section nine, in subsection (2), the words from " and, on proceedings " to the end. Section sixteen. In section twenty-five, in subsection (6), the words from " except " to " value ". In section one hundred and thirteen, paragraph (e) of subsection (1) and subsections (2), (3), (4) and (6). In section one hundred and eighteen, paragraphs (b) and (c) of subsection (2). In section one hundred and nineteen, subsection (3). In the Fourth Schedule, Part I. In the Second Schedule, in Part I the parenthesis in rule 2, and Group 28, and in Part II sub-paragraph (1) of paragraph 1.
6 & 7 Eliz. 2, c. 56.	The Finance Act, 1958 ...	In the Second Schedule, in Part I the parenthesis in rule 2, and Group 28, and in Part II sub-paragraph (1) of paragraph 1.

PART II  
 REPEALS RELATING TO STAMP DUTY ON INSURANCE POLICIES

Session and Chapter	Short Title	Extent of Repeal
54 & 55 Vict. c. 39.	The Stamp Act, 1891 ...	Sections ninety-two to ninety-seven. In section ninety-eight, in subsection (1), the words from " against accident; and " to " a policy of insurance " and from " or as compensation " to the end and subsection (2). In section ninety-nine, the words " an insurance or " and the words " other than a sea insurance " and the words " other than a policy of sea insurance ".

Session and Chapter	Short Title	Extent of Repeal
54 & 55 Vict. c. 39— <i>cont.</i>	The Stamp Act, 1891 — <i>cont.</i>	In the First Schedule, the head of charge " Policy of Sea Insurance " and the head of charge beginning " Policy of Insurance against Accident ".
58 & 59 Vict. c. 16.	The Finance Act, 1895 ...	Section thirteen.
59 & 60 Vict. c. 28.	The Finance Act, 1896 ...	Section eleven.
62 & 63 Vict. c. 9.	The Finance Act, 1899 ...	Section eleven.
1 Edw. 7. c. 7.	The Revenue Act, 1901 ...	Section eight.
3 Edw. 7. c. 46.	The Marine Insurance Act, 1906.	In section twenty-one, the words " although it be unstamped ".
6 Edw. 7. c. 41.	The Marine Insurance Act, 1906.	In section twenty-three, paragraphs (2) to (5). In section twenty-five, subsection (2). Section eight.
7 Edw. 7. c. 13. 2 & 3 Geo. 5. c. 8.	The Finance Act, 1907 ... The Finance Act, 1912 ...	Section eight.
10 & 11 Geo. 5. c. 18.	The Finance Act, 1920 ...	In section forty, subsection (1), and in subsection (2) the words " ninety-eight ".
21 & 22 Geo. 5. c. 2.	The Cunard (Insurance) Agreement Act, 1930.	Section forty-one.
12, 13 & 14 Geo. 6, c. 47. 15 & 16 Geo. 6 & 1 Eliz. 2. c. 57.	The Finance Act, 1949 ... The Marine and Aviation Insurance (War Risks) Act, 1952.	In section three, in subsection (1) the words from " be invalid " to " sea insurance, or ", and subsection (3). In section thirty-five, subsection (3). In section seven, in subsection (1), the words from " be invalid " to " sea insurance, or ", and in subsection (3) the words " ninety-seven or " and the words from " or be liable " to the end.

PART III  
 REPEALS RELATING TO CORPORATION DUTY

Session and Chapter	Short Title	Extent of Repeal
48 & 49 Vict. c. 51.	The Customs and Inland Revenue Act, 1885.	The whole Act.
26 Geo. 5 & 1 Edw. 8. c. c. 34.	The Finance Act, 1936 ...	Section twenty-nine.
12, 13 & 14 Geo. 6. c. 47.	The Finance Act, 1949 ...	Section thirty.

PART IV  
 REPEALS RELATING TO ESTATE DUTY

Session and Chapter	Short Title	Extent of Repeal
52 & 53 Vict. c. 7.	The Customs and Inland Revenue Act, 1889.	In section eleven, in subsection (1) the words from " the charge under the said section " to the end.
11 & 12 Geo. 6. c. 49.	The Finance Act, 1948 ...	Section seventy-six.

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