



Finance Act 1959

1959 CHAPTER 58

PART V

MISCELLANEOUS

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) Part I with the Customs and Excise Act, 1952;
 - (b) Part II with Part V of the Finance (No. 2) Act, 1940;
 - (c) Part III with the Income Tax Acts ;
 - (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- (5) The enactments specified in the Eighth Schedule to this Act are hereby repealed to the extent mentioned in the third column of that Schedule, and, except as otherwise provided in that column, the said repeals shall have effect—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

Status: This is the original version (as it was originally enacted).

- (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.