

Finance Act (Northern Ireland) 1959

1959 CHAPTER 9

An Act to amend the law relating to estate duty, stamp duties and certain duties of excise (including duties on mechanically-propelled vehicles and on licences for the sale of intoxicating liquor); to make further provision with respect to charges leviable under section three of the Intoxicating Liquor Act (Northern Ireland), 1923; to require, and impose an excise duty on, licences authorising the supply of intoxicating liquor in the premises of registered clubs; and to make further provision in connection with finance.

[9th July 1959]

Part I (ss. 1#4)—Estate Duty

PART II

STAMP DUTIES

5 Stamp duty on policies of insurance. Subs. (1)-(3) rep. by 1970 c. 21 (NI)

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(4) F1...

Paras. (a)(b) rep. by SLR 1973

Para. (c) rep. by 1970 c. 21 (NI)

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F2F1
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Subs. (5) rep. by SLR 1973

(6) Notwithstanding the repeal of section ninety-three of the Stamp Act, 1891, a contract for such insurance as is mentioned in section five hundred and six of the 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 Marine Insurance Act, 1906.

Subs. (7) rep. by SLR 1973

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

F1 1989 c. 26

F2 SL(R) 1976

Ss. 6, 7 rep. by 1971 c. 27 (NI)

Part III (ss. 8 - 11) rep. by 1961 c. 10 (NI); 1972 c. 10 (NI)

Part IV (ss. 12—16) rep. by 1967 c. 20 (NI); 1971 c. 13 (NI); 1979 c. 4

PART V

GENERAL

S. 17, with Schedule 3, effects repeals

18 Short title and construction.

(1) This Act may be cited as the Finance Act (Northern Ireland), 1959.

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 1979 c. 4