



# 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)*

(4) <sup>F1</sup> ...

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

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

<sup>F2F1</sup>  
... ..

*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*

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

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<b>F1</b>	1989 c. 26
<b>F2</b>	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*

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

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*First Schedule rep. by 1969 c. 18 (NI); 1972 c. 10 (NI)*

*Second Schedule rep. by 1971 c. 13 (NI)*

*Third Schedule — Repeals*

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act (Northern Ireland) 1959.