



# Finance Act 1958

1958 CHAPTER 56 6 and 7 Eliz 2

An Act to grant certain duties, to alter other duties, and to amend the law relating to the National Debt and the Public Revenue, and to make further provision in connection with Finance. [1st August 1958]

## Commencement Information

- II** Act partly in force at Royal Assent, partly retrospective, see individual sections; all provisions so far as unrepealed wholly in force at 1.2.1991.

## PARTS I–V

1, 2. .... F1

## Textual Amendments

- F1** Ss. 1, 2 repealed by [Purchase Tax Act 1963 \(c. 9\)](#), [Sch. 4 Pt. I](#)

3 ..... F2

## Textual Amendments

- F2** S. 3 repealed by [Finance Act 1960 \(c. 44\)](#), [Sch. 8 Pt. I](#)

4, 5. .... F3

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1958. (See end of Document for details)*

**Textual Amendments**

**F3** Ss. 4, 5 repealed by Finance Act 1964 (c. 49), **Sch. 9**

**6** ..... **F4**

**Textual Amendments**

**F4** S. 6 repealed by Alcoholic Liquor Duties Act 1979 (c. 4), **Sch. 4 Pt. I**

**7–9** ..... **F5**

**Textual Amendments**

**F5** Ss. 7–9 repealed by Vehicles (Excise) Act 1962 (c. 13), **Sch. 8**

**10** ..... **F6**

**Textual Amendments**

**F6** S. 10 repealed by Family Allowances and National Insurance Act 1961 (c. 6), **Sch. 4 Pt. I**

**11** ..... **F7**

**Textual Amendments**

**F7** S. 11 repealed by Dog Licences Act 1959 (c. 55), **Sch.**

**12–24** ..... **F8**

**Textual Amendments**

**F8** Ss. 12–24 repealed by Income and Corporation Taxes Act 1970 (c. 10), **Sch. 16**

**25–27** ..... **F9**

**Textual Amendments**

**F9** Ss. 25–27 repealed by Finance Act 1965 (c. 25), s. 97(5), **Sch. 22 Pt. V**

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1958. (See end of Document for details)*

**28** ..... **F10**

**Textual Amendments**

**F10** S. 28 repealed by Finance Act 1969 (c. 32), s. 61(6), **Sch. 2 Pt. V**

**29–33** ..... **F11**

**Textual Amendments**

**F11** Ss. 29–33 repealed by Finance Act 1975 (c. 7), ss. 50, 52(2)(3), 59(5), **Sch. 13 Pt. I**

**PART VI**

**STAMP DUTIES**

**34** **Conveyances on sale, etc.**

(1) ..... **F12**

<sup>F13</sup>(4) .....

(5)—(7) . . . **F12**

(8) ..... **F14**

(9) ..... **F15**

**Textual Amendments**

**F12** S. 34(1)–(3)(5)–(7) repealed by Finance Act 1963 (c. 25), **Sch. 14 Pt. IV**

**F13** S. 34(4) repealed (27.7.1999 with effect as mentioned) by 1999 c. 16, s. 139, **Sch. 20 Pt. V(2)** Notes 1, 2

**F14** S. 34(8) repealed by Finance Act 1970 (c. 24), **Sch. 8 Pt. V**

**F15** S. 34(9) (10) repealed by Finance Act 1963 (c. 25), **Sch. 14 Pt. IV**

<sup>F16</sup>**35** **Miscellaneous amendments.**

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**Textual Amendments**

**F16** S. 35 repealed (21.7.2008) by Statute Law (Repeals) Act 2008 (c. 12), **Sch. 1 Pt. 8**

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1958. (See end of Document for details)*

**PART VII**

MISCELLANEOUS

**36** ..... **F17**

**Textual Amendments**  
**F17** S. 36 repealed by Finance Act 1960 (c. 44), Sch. 8 Pt. I

**37** ..... **F18**

**Textual Amendments**  
**F18** S. 37 repealed by Finance Act 1975 (c. 7), ss. 50, 52(2)(3), 59(5), Sch. 13 Pt. I

**38** ..... **F19**

**Textual Amendments**  
**F19** S. 38 repealed by Finance Act 1977 (c. 36), s. 59(5), Sch. 9 Pt. V

**39** ..... **F20**

**Textual Amendments**  
**F20** S. 39 repealed by Statute Law (Repeals) Act 1971 (c. 52), Sch. Pt. VIII

**40 Short title, construction, extent and repeal.**

- (1) This Act may be cited as the Finance Act 1958.
- (2) Parts I to VI of this Act shall be construed as one with the enactments mentioned in this subsection respectively, that is to say—
  - (a) ..... **F21**
  - (f) Part VI 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) ..... **F22**

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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 1958. (See end of Document for details)

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#### **Textual Amendments**

- F21** S. 40(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](#); (d) relates to parts repealed; (e) repealed by [Finance Act 1975 \(c. 7\)](#), [Sch. 13 Pt. I](#)
- F22** S. 40(5) repealed by [Statute Law \(Repeals\) Act 1974 \(c. 22\)](#), [Sch. Pt. XI](#)

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1958. (See end of Document for details)*

F23F23 SCHEDULE 1

**Textual Amendments**

F23 Sch. 1 repealed by Statute Law Revision Act 1959 (c. 68)

F23

F24F24 SCHEDULE 2

**Textual Amendments**

F24 Sch. 2 repealed by Purchase Tax Act 1963 (c. 9), Sch. 4 Pt. I

F24

F25F25 SCHEDULE 3

**Textual Amendments**

F25 Sch. 3 repealed by Finance Act 1962 (c. 44), s. 34(7), Sch. 11 Pt. I

F25

F26F26 SCHEDULE 4

**Textual Amendments**

F26 Sch. 4 repealed by Finance Act 1964 (c. 49), Sch. 9

F26

F27F27 SCHEDULE 5, 6

**Textual Amendments**

F27 Schs. 5, 6 repealed by Income and Corporation Taxes Act 1970 (c. 10), Sch. 16

F27

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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1958. (See end of Document for details)*

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F28F28 SCHEDULE 7

Textual Amendments

F28 Sch. 7 repealed by Finance Act 1965 (c. 25), s. 97(5), Sch. 22 Pt. V

F28

F29F29 SCHEDULE 8

Textual Amendments

F29 Sch. 8 repealed by Finance Act 1975 (c. 7), ss. 50, 52(2)(3), 59(5), Sch. 13 Pt. I

F29

F30F30 SCHEDULE 9

Textual Amendments

F30 Sch. 9 repealed by Statute Law (Repeals) Act 1974 (c. 22), Sch. Pt. XI

F30

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1958.