



Finance Act 1959

CHAPTER 58

FINANCE ACT 1959

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SCHEDULES**FIRST SCHEDULE — Beer (Duties and Drawbacks)****PART I — BEER OTHER THAN BLACK BEER OF GRAVITY OF TWELVE HUNDRED DEGREES OR MORE***Supplementary provisions as to drawbacks*

- 1 As respects beer the worts whereof before fermentation were of...
- 2 The amount of excise drawback allowable shall not exceed by...
- 3 The amount of customs drawback allowable shall not exceed the...

PART II — BLACK BEER OF GRAVITY OF TWELVE HUNDRED DEGREES OR MORE

SECOND — Modifications consequential on Repeal of Fourth Schedule to
SCHEDULE Customs and Excise Act, 1952

The Temperance (Scotland) Act, 1913

(3 & 4 Geo. 5. c. 33)

- 1 In subsection (1) of section three, for the words from...
- 2 After subsection (1) of section three there shall be inserted...

The Licensing Act, 1953

(1 & 2 Eliz. 2. c. 46)

- 3 Instead of varying with annual value, the percentage of the...
- 4 For the purpose of levying any charge imposed under section...

The Landlord and Tenant Act, 1954

(2 & 3 Eliz. 2. c. 56)

- 5 The following shall be substituted for paragraph (d) of subsection...

The Licensing (Scotland) Act, 1959

(7 & 8 Eliz. 2. c. 51)

- 6 In subsection (4) of section one hundred and eleven, for...
- 7 After subsection (4) of section one hundred and eleven there...

THIRD SCHEDULE — Consequential amendments as to Vehicle Excise Licences

- 1 (1) The Vehicles (Excise) Act, 1949, shall be amended in...
- 2 In the Finance Act, 1952, in section seven, at the...

FOURTH SCHEDULE — Amendments consequential on restoration of investment
allowances

The Income Tax Act, 1952

(15 & 16 Geo. 6 & 1 Eliz. 2. c. 10)

- 1 In subsection (1) of section two hundred and sixty-five, for...
- 2 In subsection (1) of section two hundred and seventy-nine, for...
- 3 In section three hundred and six, for the words "..."
- 4 In sub-paragraph (2) of paragraph 3 of the Fourteenth Schedule,...

The Finance Act, 1954

(2 & 3 Eliz. 2. c. 44)

- 5 In section sixteen— (a) in subsections (2) to (4), for...
- 6 The following shall be substituted for sub-paragraph (4) of paragraph...
- 7 In relation to a sale of machinery or plant after...

The Finance Act, 1958

(6 & 7 Eliz. 2. c. 56.)

- 8 Subsection (3) of section fifteen shall not have effect.

FIFTH SCHEDULE — Supplementary provisions as to investment allowances for dredging

- 1 A claim for an investment allowance under subsection (4) of...
- 2 Subsection (12) of section sixteen of the Finance Act, 1954...
- 3 (1) Subject to the provisions of this paragraph, the Second...

SIXTH SCHEDULE — Purchase and Sale of Securities: "Appropriate Amount in respect of Interest"

- 1 For the purposes of section twenty-four of this Act the...
- 2 For the purposes of sections twenty-five and twenty-six of this...
- 3 (1) For the purposes of the foregoing paragraphs the appropriate...
- 4 Where the securities are of a description such that under...

SEVENTH — Agreement between the Government of the United Kingdom and the Government of the Republic of Ireland with respect to certain Exemptions from Tax

Article 1

- 1 The said exemptions fall within, and are subject to, the...
- 2 Subject as aforesaid the said Agreement of 1926 as amended...
- 3 Paragraph (1) of this Article does not relate to cases...

Article 2

EIGHTH SCHEDULE — Enactments Repealed

- PART I — CUSTOMS, EXCISE AND PURCHASE TAX REPEALS
- PART II — REPEALS RELATING TO STAMP DUTY ON INSURANCE POLICIES
- PART III — REPEALS RELATING TO CORPORATION DUTY
- PART IV — REPEALS RELATING TO ESTATE DUTY