



# Finance Act 1965

1965 CHAPTER 25

## PART V

MISCELLANEOUS AND GENERAL.

**96 Reserved taxes for purposes of Government of Ireland Act 1920.**

- (1) The Government of Ireland Act 1920 shall have effect as if the capital gains tax and the corporation tax were included among the taxes mentioned in section 22(1) of that Act (reserved taxes).
- (2) This section extends to Northern Ireland.