



Finance Act 1966

1966 CHAPTER 18

PART VII

MISCELLANEOUS

^{F1}45 Harbour reorganisation schemes: corporation tax and stamp duty.

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Textual Amendments

F1 S. 45 repealed (with effect in accordance with Sch. 39 para. 18(1) of the commencing Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 39 para. 14](#)

46 ^{F2}

Textual Amendments

F2 S. 46 repealed by [Finance Act 1985 \(c. 54, SIF 114\)](#), s. 98(6), [Sch. 27 Pt. IX\(3\)](#)

47 ^{F3}

Textual Amendments

F3 S. 47 repealed by [Finance Act 1989 \(c. 26, SIF 114\)](#), ss. 173, 187(1), [Sch. 17 Pt. IX](#)

48 ^{F4}

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1966, Part VII. (See end of Document for details)

Textual Amendments

F4 S. 48 repealed by [Post Office Act 1969 \(c. 48\)](#), s. 141, **Sch. 11 Pt. II**

~~49~~ ^{F5}
51.

Textual Amendments

F5 Ss. 49–51 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), **Sch. 16**

52 ^{F6}

Textual Amendments

F6 S. 52 repealed by [European Communities Act 1972 \(c. 68\)](#), s. 4, **Sch. 3 Pt. II**

53 Short title, construction, extent and repeals.

- (1) This Act may be cited as the Finance Act 1966.
- (2) In this Act Part I shall be construed as one with the [^{F7M1}Customs and Excise Management Act 1979]; . . . ^{F8}; Part III shall be construed as one with the Corporation Tax Acts; . . . ^{F8}; . . . ^{F9}; and so much of Part VII as relates to stamp duties shall be construed as one with the ^{M2}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) Except as otherwise expressly provided, 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) This Act, in so far as it affects the operation of the Sugar Act 1956, shall extend to the Isle of Man.
- (6) ^{F10}
- (7) The enactments mentioned in Schedule 13 to this Act are hereby repealed to the extent mentioned in the third column of that Schedule, but subject to any provision in relation thereto made at the end of any Part of that Schedule.

Textual Amendments

- F7** Words substituted by [Customs and Excise Management Act 1979 \(c. 2\)](#), **Sch. 4 para. 12** Table Pt. I
- F8** Words repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), **Sch. 16**
- F9** Words repealed in relation to deaths occurring after 13.4.1975 and, so far as regards the duties referred to in s. 52(2)(b) of the repealing Act, in relation to any death, by [Finance Act 1975 \(c. 7, SIF 99:3\)](#), ss.

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52(2), 59, **Sch. 13 Pt. I** note (with a saving in s. 52(3) in relation to repayment or allowance in respect of sums paid before 13.3.1975 on account of the said duties)

F10 S. 53(6) repealed by **Statute Law (Repeals) Act 1978 (c. 45), s. 1(1), Sch. 1 Pt. IX**

Modifications etc. (not altering text)

C1 S. 53(4) amended by **Northern Ireland Constitution Act 1973 (c. 36), s. 40**

C2 The text of Ss. 12, 53(7), Sch. 5 para. 19 and Sch. 13 is in the form in which it was originally enacted; it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

Marginal Citations

M1 1979 c. 2.

M2 1891 c. 39.

Changes to legislation:

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