



Finance Act 1968

1968 CHAPTER 44

PART VI

MISCELLANEOUS

61 Citation, interpretation, construction, extent and repeals.

- (1) This Act may be cited as the Finance Act 1968.
- (2) In this Act, except where the context otherwise requires, “the Board” means the Commissioners of Inland Revenue.
- (3) F1
- (4) F2
- (5) F3
- (6) F4
- ^{F5}(7)
- (8) 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.
- (9) 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.

Textual Amendments

- F1** S. 61(3) repealed by [Customs and Excise Management Act 1979 \(c. 2\), s. 177\(3\), Sch. 6 Pt. I](#)
- F2** S. 61(4) repealed by [Income and Corporation Taxes Act 1970 \(c. 10\), ss. 538\(1\), 539\(1\), Sch. 16](#)
- F3** S. 61(5) repealed (with savings) by [Capital Gains Tax Act 1979 \(c. 14\), ss. 157\(1\), 158, Sch. 6 para. 10\(2\)\(b\), Sch. 8](#)

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1968, Section 61. (See end of Document for details)

- F4** S. 61(6) repealed (with savings) by Finance Act 1975 (c. 7), ss. 50, 52(2)(3), 59, **Sch. 13 Pt. I**
F5 S. 61(7) repealed (21.7.2008) by Statute Law (Repeals) Act 2008 (c. 12), **Sch. 1 Pt. 8**

Modifications etc. (not altering text)

- C1** The text of ss, 40–50, 53, 60, 61(2)(7) and Schs. 15 and 16 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and, except as otherwise indicated, does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1968, Section 61.