



Finance Act 1970

1970 CHAPTER 24

PART III

MISCELLANEOUS

Other provisions

34^{F1}

Textual Amendments

F1 S. 34 repealed by [Finance Act 1980 \(c. 48\)](#), s. 122, [Sch. 20 Pt. IX](#)

35^{F2}

Textual Amendments

F2 S. 35 repealed by [Northern Ireland \(Loans\) Act 1975 \(c. 83\)](#), s. 4(2), [Sch.](#)

36 **Citation, interpretation, construction, extent and repeals.**

(1) This Act may be cited as the Finance Act 1970.

(2) In this Act—

(a) except where the context otherwise requires, “the Board” means the Commissioners of Inland Revenue,

(b) “the Taxes Act” means the Income and Corporation Taxes Act 1970,

(c) “the Management Act” means the Taxes Management Act 1970.

(3)^{F3}

*Changes to legislation: There are currently no known outstanding effects for the
 Finance Act 1970, Cross Heading: Other provisions. (See end of Document for details)*

- (4) Part II of this Act, so far as it relates to income tax, shall be construed as one with the Income Tax Acts and, so far as it relates to corporation tax, shall be construed as one with the Corporation Tax Act.
- (5) Part III of this Act, so far as it relates to stamp duties, shall be construed as one with the ^{M1}Stamp Act 1891.
- (6) 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.
- (7) 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.
- (8) The enactments mentioned in Schedule 8 to this Act (which include enactments which are spent or otherwise unnecessary) are hereby repealed to the extent mentioned in the third column of that Schedule, but subject to any provision in relation thereto made at the end of any Part of that Schedule.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

F3 S. 36(3) repealed by [Customs and Excise Management Act 1979 \(c. 2, SIF 40:1\)](#), s. 177(3), **Sch. 6 Pt. I**

Modifications etc. (not altering text)

C1 The text of s. 36(8) is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.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 1891 c. 39.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1970, Cross Heading:
Other provisions.