



Finance Act 1971

1971 CHAPTER 68

PART V

MISCELLANEOUS

69 Citation, interpretation, construction, extent and repeals.

- (1) This Act may be cited as the Finance Act 1971.
- (2) In this Act “the Taxes Act” means the Income and Corporation Taxes Act [^{F1}1988].
- (3) In this Act—

sections 3, 8, 9, 10 and 12 shall be construed as one with the Customs and Excise Act 1952;

Parts II and III, so far as they relate to income tax, shall be construed as one with the Income Tax Acts and, so far as they relate to corporation tax, shall be construed as one with the Corporation Tax Acts;

..... ^{F2}
- (4) Except so far as the context otherwise requires, any reference in this Act to any enactment shall be construed as a reference to that enactment as amended, and as including a reference to that enactment as applied, by or under any other enactment, including this Act.
- (5) 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 do not extend to Northern Ireland.
- (6) If the Parliament of Northern Ireland passes provisions amending or replacing any enactment of that Parliament referred to in this Act the reference shall be construed as a reference to the enactment as so amended or, as the case may be, as a reference to those provisions.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1971, Section 69. (See end of Document for details)

- (7) The enactments mentioned in Schedule 14 to this Act (Part VI of which includes certain obsolete enactments) are hereby repealed to the extent mentioned in the third column of that Schedule, but subject to any provision at the end of any Part of that Schedule.

Textual Amendments

- F1** [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), **Sch. 29 para. 32**
- F2** Words omitted repealed by [Capital Gains Tax Act 1979 \(c. 14, SIF 63:2\)](#) s. 158, Sch. 8 for 1979-80 et seq.

Modifications etc. (not altering text)

- C1** The text of s. 69(3) and Sch. 6 paras. 84, 85 is in the form in which it was originally enacted: it was not wholly reproduced in Statutes in Force and, except as specified, does not reflect any amendments or repeals which may have been made prior to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 1971, Section 69.