



Finance Act 1972

1972 CHAPTER 41

PART VII

MISCELLANEOUS

134 Citation, interpretation, construction, extent and repeals.

- (1) This Act may be cited as the Finance Act 1972.
- (2) In this Act “the Taxes Act” means the Income and Corporation Taxes Act [^{F1}1988].
- (3) In this Act—
 - (a) ^{F2}
 - (b) Parts IV and V, 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;
 - (c) ^{F3}
 - (d) ^{F4}
- (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.
- ^{F5}(5)
- (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.
- (7) The enactments mentioned in Schedule 28 to this Act are hereby repealed to the extent mentioned in the third column of that Schedule, but subject to any provision at the end of any Part of that Schedule.

*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1972, Section 134. (See end of Document for details)*

Textual Amendments

- F1** “1988” substituted by [Income and Corporation Taxes Act 1988 \(c. 1\) Sch. 29 para. 32](#)
- F2** [S. 134\(a\)](#) repealed by [Customs and Excise Management Act 1979 \(c. 2\), s. 177\(3\)](#), **Sch. 6 Pt. I**
- F3** [S. 134\(3\)\(c\)](#) repealed by [Capital Gains Tax Act 1979 \(c. 14, SIF 63:2\) s. 158, Sch. 8 for 1979–80 et seq.](#)
- F4** [S. 134\(d\)](#) repealed by [Finance Act 1975 \(c. 7\), ss. 50, 52\(2\)\(3\)](#), **Sch. 13 Pt. I**
- F5** [S. 134\(5\)](#) repealed (1.1.1992) by [Finance Act 1991 \(c. 31, SIF 12:2\), s. 123](#), **Sch. 19, Pt. VIII**

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1972, Section 134.