



# Finance Act 1975

## 1975 CHAPTER 7

### PART IV **U.K.**

#### MISCELLANEOUS AND GENERAL

53 ..... <sup>F1</sup> **U.K.**

#### Textual Amendments

**F1** S. 53 repealed with savings by [Capital Gains Tax Act 1979](#) (c. 14, SIF 63:2), s. 158, [Sch. 8](#)

<sup>F2</sup>54 ..... **U.K.**

#### Textual Amendments

**F2** S. 54 repealed (29.4.1996 with effect as in accordance with Sch. 22) by [1996 c. 8](#), s. 205, [Sch. 41 Pt. V\(12\)](#)

55 ..... <sup>F3</sup> **U.K.**

#### Textual Amendments

**F3** S. 55 repealed by [Finance Act 1984](#) (c. 43, SIF 99:3), s. 128(6), [Sch. 23 Pt. XIV](#)

<sup>F4</sup>56 ..... **U.K.**

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1975, PART IV. (See end of Document for details)*

**Textual Amendments**

**F4** S. 56 repealed (1.4.2001) by 2000 c. 20, ss. 3(4), 29(2), **Sch. 2**; S.I. 2000/3349, **art. 3(1)(b)** (with transitional provisions in **art. 5**)

**F5 57 Appointment of General Commissioners in Scotland, and amendment of declaration to be made by certain officers. U.K.**

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**Textual Amendments**

**F5** S. 57 omitted (1.4.2009) by virtue of The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 67**

**F6 58 ..... U.K.**

**Textual Amendments**

**F6** S. 58 repealed (1.10.1991) by Finance Act 1991 (c. 31, SIF 107:2), ss. 10, 123, **Sch. 19**, Pt.IV; S.I. 1991/2021, **art.2** .

**59 Citation, interpretation, construction and repeals. U.K.**

- (1) This Act may be cited as the Finance Act 1975.
- (2) In this Act “the Taxes Act” means the Income and Corporation Tax Act 1970.
- (3) In this Act—
  - (a) ..... <sup>F7</sup>
  - (b) Part II, 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 Acts.
- (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- (5) The enactments mentioned in Schedule 13 to this Act are hereby repealed to the extent specified in the third column of that Schedule, but subject to any provision at the end of any Part of that Schedule.

**Textual Amendments**

**F7** S. 59(3)(a) repealed by Value Added Tax Act 1983 (c. 55, SIF 40:2), s. 50(2), **sch. 11**

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1975, PART IV.