



Finance Act 1977

1977 CHAPTER 36

PART V

MISCELLANEOUS AND SUPPLEMENTARY

59 Citation, interpretation, construction and repeals.

- (1) This Act may be cited as the Finance Act 1977.
- (2) In this Act “the Taxes Act” means the Income and Corporation Taxes Act 1970.
- (3) In this Act—
 - (a) Part I (except sections 5 and 6) shall be construed as one with [^{F1}such of the Customs and Excise Acts 1979 as the provision in question requires.]
 - (b)^{F2}
 - (c) Part III, so far as it relates to income tax, shall be construed as one with the Income Tax Acts, so far as it relates to corporation tax shall be construed as one with the Corporation Tax Acts^{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.
- (5) The enactments mentioned in Schedule 9 to this Act (which include spent enactments) are hereby repealed to the extent specified in the third column of that Schedule, but subject to any provision at the end of any Part of that Schedule.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

- F1** Words substituted by [Customs and Excise Management Act 1979 \(c. 2\), s. 177, Sch. 4 para. 12](#) Table Pt. I
- F2** [Ss. 16, 59\(3\)\(b\)](#) repealed (savings) by [Value Added Tax Act 1983 \(c. 55\), s.50\(2\), Sch. 11](#)

*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1977, Section 59. (See end of Document for details)*

- F3** Words repealed with savings by [Capital Gains Tax Act 1979 \(c.14, SIF 63:2\)](#), **ss. 157(1)**, 158, Sch. 6 para.10(2)(b), Sch. 8
- F4** [S. 59\(3\)\(d\)](#) repealed (savings) by [Capital Transfer Tax Act 1984/Inheritance Tax Act 1984 \(c.51, SIF 65\)](#), ss.274, 277, Schs. 7, 9

Modifications etc. (not altering text)

- C1** The text of ss. 41(1), 51, 59 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and, except as specified, does not reflect any amendments or repeals which may have been made prior to 1.2.1991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 1977, Section 59.