



# Finance (No. 2) Act 1979

## 1979 CHAPTER 47

### PART IV

#### MISCELLANEOUS AND SUPPLEMENTARY

23 .....<sup>F1</sup>

**Textual Amendments**

**F1** S. 23 repealed by [Finance Act 1982 \(c. 39\)](#), s. 157, [Sch. 22 Pt. VII](#) Note 3

24 .....<sup>F2</sup>

**Textual Amendments**

**F2** S. 24 repealed by [Finance Act 1985 \(c. 54\)](#), s. 98(6), [Sch. 27 Pt. X](#) Note 2

25 **Short title, interpretation, construction and repeals.**

- (1) This Act may be cited as the Finance (No. 2) Act 1979.
- (2) In this Act “the Taxes Act” means the<sup>M1</sup>Income and Corporation Taxes Act 1970.
- (3) 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 Acts.
- (4) Part III of this Act shall be construed as one with Part I of the<sup>M2</sup>Oil Taxation Act 1975.

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*Changes to legislation: There are currently no known outstanding effects  
for the Finance (No. 2) Act 1979, Part IV. (See end of Document for details)*

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- (5) The enactments mentioned in Schedule 5 to this Act are hereby repealed to the extent specified in the third column of that Schedule, but subject to any provision at the end of any Part of that Schedule.

**Marginal Citations**

**M1** 1970 c. 10.

**M2** 1975 c. 22.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 1979, Part IV.