



Finance Act 1984

1984 CHAPTER 43

PART VI

MISCELLANEOUS AND SUPPLEMENTARY

Miscellaneous

128 Short title, interpretation, construction and repeals.

- (1) This Act may be cited as the Finance Act 1984.
- (2) In this Act “the Taxes Act” means the Income and Corporation Taxes Act [^{F1}1970 and “the Taxes Act 1988” means the Income and Corporation Taxes Act 1988].
- (3) Part II of this Act, 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 and, so far as it relates to capital gains tax, shall be construed as one with the Capital Gains Tax Act 1979.
- (4) ^{F2}
- (5) Part V of this Act shall be construed as one with Part I of the Oil Taxation Act 1975 and references in Part V of this Act to the principal Act are references to that Act.
- (6) The enactments specified in Schedule 23 to this Act are hereby repealed to the extent specified in the third column of that Schedule, but subject to any provision at the end of any Part of that Schedule.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

- F1** Words substituted by [Income and Corporation Taxes Act 1988 \(c. 1\)](#), [Sch. 29 para. 32](#)
- F2** [S. 128\(4\)](#) repealed by [Inheritance Tax Act 1984 \(c. 51\)](#), ss. 274, 277, Schs. 7, 9

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1984, Section 128.