



Finance (No. 2) Act 1987

1987 CHAPTER 51

PART III

MISCELLANEOUS AND SUPPLEMENTARY

104 Short title, interpretation, construction and repeals.

- (1) This Act may be cited as the Finance (No. 2) Act 1987.
- (2) In this Act “the Taxes Act” means the ^{M1}Income and Corporation Taxes Act 1970.
- (3) Part I 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 ^{M2}Capital Gains Tax Act 1979.
- (4) The enactments specified in Schedule 9 to this Act (which include enactments which are spent or otherwise unnecessary) are hereby repealed to the extent specified in the third column of that Schedule, but subject to any provision at the end of any Part of that Schedule.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 1979 c. 14.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 1987, Section 104.