



Finance Act 1990

1990 CHAPTER 29

PART IV

MISCELLANEOUS AND GENERAL

General

131 Interpretation etc

- (1) In this Act “the Taxes Act 1970” means the Income and Corporation Taxes Act 1970 and “the Taxes Act 1988” means the Income and Corporation Taxes Act 1988.
- (2) Chapter II of Part I of this Act shall be construed as one with the Value Added Tax Act 1983.
- (3) Part II of this Act, so far as it relates to capital gains tax, shall be construed as one with the Capital Gains Tax Act 1979.