



Finance Act 2002

2002 CHAPTER 23

PART 6

MISCELLANEOUS AND SUPPLEMENTARY PROVISIONS

Supplementary

141 Repeals

- (1) The enactments mentioned in Schedule 40 to this Act (which include provisions that are spent or of no practical utility) are repealed to the extent specified.
- (2) The repeals specified in that Schedule have effect subject to the commencement provisions and savings contained or referred to in the notes set out in that Schedule.

142 Interpretation

In this Act “the Taxes Act 1988” means the Income and Corporation Taxes Act [1988 \(c. 1\)](#).

143 Short title

This Act may be cited as the Finance Act 2002.