



Finance Act 1962

1962 CHAPTER 44

PART V

MISCELLANEOUS

34 Short title, construction, extent and repeal

- (1) This Act may be cited as the Finance Act, 1962.
- (2) Part I of this Act shall be construed as one with the Customs and Excise Act, 1952, or, so far as it relates to purchase tax, with Part V of the Finance (No. 2) Act, 1940; Part II shall be construed as one with the Income Tax Acts or, so far as it relates to the profits tax, with Part III of the Finance Act, 1937, and the other enactments relating to the profits tax; Part III shall be construed as one with the Finance Act, 1894; and Part IV shall be construed as one with the Stamp Act, 1891.
- (3) Any reference in this Act to any other enactment shall, except so far as the context otherwise requires, be construed as a reference to that enactment as amended or applied by or under any other enactment, including this Act.
- (4) With the exception of subsection (2) of section twenty-nine, such of the provisions of this Act as relate to matters in respect of which the Parliament of Northern Ireland has power to make laws shall not extend to Northern Ireland.
- (5) This Act, in so far as it affects the operation of the Sugar Act, 1956, shall extend to the Isle of Man.
- (6) This Act, in so far as it relates to the Government Annuities Act, 1929, shall extend to the Channel Islands and the Isle of Man, and the Royal Courts of the Channel Islands shall register it accordingly.
- (7) The enactments mentioned in the Eleventh Schedule to this Act are hereby repealed to the extent mentioned in the third column of that Schedule, but subject as regards the repeals contained in any Part of that Schedule to any provision made in that Part as to the date of operation or effect of those repeals.