



# Finance Act 1960

## 1960 CHAPTER 44

### PART VI

#### GENERAL

#### **79 Short title, interpretation, construction, extent and repeal**

- (1) This Act may be cited as the Finance Act, 1960.
- (2) " The Act of 1952 " in Part I of this Act means the Customs and Excise Act, 1952, and in Part II of this Act means the Income Tax Act, 1952.
- (3) Parts I to V of this Act shall be construed as one with the enactments mentioned in the following paragraphs, that is to say—
  - (a) Part I with the Customs and Excise Act, 1952 ;
  - (b) Part II with the Income Tax Acts;
  - (c) Parts III and V, so far as they relate to income tax with the Income Tax Acts, and so far as they relate to the profits tax with Part III of the Finance Act, 1937, and the other enactments relating to that tax;
  - (d) Part IV, and Part V so far as it relates to estate duty, with Part I of the Finance Act, 1894;
  - (e) Part V, so far as it relates to purchase tax, with Part V of the Finance (No. 2) Act, 1940.
- (4) 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.
- (5) Save as otherwise expressly provided, 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.
- (6) The enactments specified in the Eighth Schedule to this Act are hereby repealed to the extent mentioned in the third column of that Schedule, and the said repeals shall have effect—

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*Status: This is the original version (as it was originally enacted).*

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- (a) in the case of the enactments specified in Part I of that Schedule, from the passing of this Act, subject, in the case of the enactments mentioned in subsection (4) of section forty of this Act, to the provisions of that subsection;
- (b) in the case of the enactments specified in Part II of that Schedule, subject to the provisions of section forty-four of this Act;
- (c) in the case of the enactments specified in Part III of that Schedule, from the fourth day of August, nineteen hundred and sixty;

but no repeal of any enactment specified in the said Part I shall affect any vehicle excise licence taken out before the passing of this Act or any tobacco dealer's licence granted before the beginning of October, nineteen hundred and sixty, or the effect as respects the sale of tobacco of any such excise licence as is mentioned in subsection (2) of section six of this Act which was granted as aforesaid.