



Finance Act 1930

1930 CHAPTER 28

PART VI

MISCELLANEOUS AND GENERAL

51 Bank for International Settlements to be exempt from taxation

The Bank for International Settlements shall not be liable to any taxation, present or future, in respect either of the capital amount of, or of any income arising from, any part of the funds or investments of the Bank which result from payments made by the Government of the German Reich under the agreement entered into at the Hague on the twentieth day of January, nineteen hundred and thirty, between the Government of the German Reich and certain other Governments, including the Government of the United Kingdom.

52 Amendment of s.38 of 8 & 9 Geo.5 c.15

Section thirty-eight of the Finance Act, 1918, which makes provision for dealing with small amounts of Government stock belonging to deceased persons shall have effect, and be deemed always to have had effect, as if the reference in subsection (1) thereof to war stock were a reference to any stock which may be inscribed in the Post Office Register.

53 Construction, short title, application and repeal

- (1) Part I of this Act so far as it relates to duties of customs shall be construed as one with the Customs Consolidation Act, 1876 (except that the expression " the United Kingdom " in this Act shall not include the Isle of Man), and so far as it relates to duties of excise shall be construed as one with the Acts which relate to the duties of excise and to the management of those duties.
- (2) Part II of this Act shall be construed as one with the Income Tax Acts.
- (3) Part III of this Act shall be construed as one with the Finance Act, 1894.

Status: This is the original version (as it was originally enacted).

- (4) Part IV of this Act shall be construed as one with the Stamp Act, 1891.
- (5) Any reference in this Act to any enactment shall be construed, as a reference to that enactment as amended by any subsequent enactment, including this Act.
- (6) This Act may be cited as the Finance Act, 1930.
- (7) Such of the provisions of this Act as relate to matters with respect to which the Parliament of Northern Ireland has power to make laws shall not extend to Northern Ireland.
- (8) The enactments set out in the Third Schedule to this Act are hereby repealed to the extent mentioned in the third column of that Schedule, as from the dates specified therein.