



Finance Act 1931

1931 CHAPTER 28

PART IV

MISCELLANEOUS AND GENERAL

44 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, and so far as it relates to duties of excise shall be construed as one with the Acts which relate to those duties and to the management thereof.
- (2) Part II of this Act shall be construed as one with the Income Tax Acts.
- (3) 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.
- (4) This Act may be cited as the Finance Act, 1931.
- (5) 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.
- (6) The enactments set out in Part I of the Third Schedule to this Act and, except so far as relates to the division of the City of London, the enactments set out in Part II of the said Schedule, are hereby repealed to the extent mentioned in the third column of that Schedule.