



# Finance (No. 2) Act 1931

## 1931 CHAPTER 49

### PART IV

#### MISCELLANEOUS AND GENERAL

#### **25 Construction, short title 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) This Act, so far as it relates to income tax, 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 (save where the context otherwise requires) this Act.
- (4) This Act may be cited as the Finance (No. 2) Act, 1931.
- (5) The enactments set out in the Fifth Schedule to this Act are hereby repealed to the extent mentioned in the third column of that Schedule as from the dates specified therein.