



Finance Act 1934

1934 CHAPTER 32

PART IV

MISCELLANEOUS AND GENERAL

30 Short title, construction, extent and repeals

- (1) This Act may be cited as the Finance Act, 1934.
- (2) 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 the duties of excise and to the management of those duties, and for the purposes of the said Part I—
 - (a) the expression " the Commissioners " means the Commissioners of Customs and Excise;
 - (b) the expression " the Committee " means the Import Duties Advisory Committee;
 - (c) the expressions " general ad valorem duty " and " additional duty " have respectively the same meanings as in the Import Duties Act, 1932, as amended by subsection (2) of section sixteen of the Finance Act, 1933.
- (3) Part II of this Act shall be construed as one with the Income Tax Acts.
- (4) Any reference in this Act to any other enactment shall be construed as a reference to that enactment as amended or applied by any subsequent enactment including this Act.
- (5) In this Act the expression " the United Kingdom " does not include the Isle of Man.
- (6) 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.
- (7) The enactments set out in the Fourth Schedule to this Act are hereby repealed to the extent mentioned in the third column of that Schedule.