



Finance Act 1951

1951 CHAPTER 43

PART V

MISCELLANEOUS

44 Short title, construction, extent and repeals

- (1) This Act may be cited as the Finance Act, 1951.
- (2) Part I of this Act—
 - (a) 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 " does not include the Isle of Man and nothing in the said Part I shall be construed as extending to the Isle of Man; and
 - (b) 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
 - (c) so far as it relates to purchase tax shall be construed as one with Part V of the Finance (No. 2) Act, 1940;and in the said Part I the expression " the Commissioners " means the Commissioners of Customs and Excise.
- (3) Part II of this Act, and Part V thereof so far as it relates to income tax, shall be construed as one with the Income Tax Acts.
- (4) Part III of this Act, and Part V thereof so far as it relates to the profits tax, shall be construed as one with Part III of the Finance Act, 1937, and the other enactments relating to the profits tax.
- (5) Part IV of this Act shall be construed as one with Part I of the Finance Act, 1894.
- (6) Anything required or authorised under this Act to be done by, to or before the Board of Trade may be done by, to or before the President of the Board or any person authorised by him in that behalf.

Status: This is the original version (as it was originally enacted).

- (7) 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.
- (8) 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.
- (9) The enactments specified in the Seventh Schedule to this Act are hereby repealed to the extent mentioned in the third column of that Schedule.