



Finance Act 1950

1950 CHAPTER 15 14 Geo 6

PART V U.K.

MISCELLANEOUS

49^{F1} U.K.

Textual Amendments

F1 S. 49 repealed by [Statute Law Repeals Act 1959 \(c. 68\)](#)

50 †Short title, construction, extent and repeals. U.K.

(1) This Act may be cited as the Finance Act, 1950.

(2)^{F2}

(3)^{F3}

(4) Part III of this Act, so far as it relates to income tax, shall be construed as one with the Income Tax Acts, and so far as it relates to other taxes, shall be construed as one with the enactments relating to those taxes respectively.

(5)^{F4}

(6) 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 by or under any other enactment, including this Act.

(7) Save as otherwise expressly provided, 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)^{F3}

*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1950, Part V. (See end of Document for details)*

Textual Amendments

- F2** S. 50(2) repealed by Finance (No. 2) Act 1964 (c. 92), s. 10(4), **Sch. 4**
F3 S. 50(3)(8) repealed by Statute Law Revision Act 1953 (2 & 3 Eliz. 2 c. 5)
F4 S. 50(5) repealed with savings by Finance Act 1975 (c. 7), ss. 50, 52(2)(3), 59, **Sch. 13 Pt. I**

Modifications etc. (not altering text)

- C1** Unreliable marginal note

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1950, Part V.