



Finance Act 1969

1969 CHAPTER 32

PART VI

MISCELLANEOUS

61 Citation, interpretation, construction, extent and repeals.

- (1) This Act may be cited as the Finance Act 1969.
- (2) In this Act, except where the context otherwise requires, “the Board” means the Commissioners of Inland Revenue.
- (3) In this Act—
 - (a) Part I (except sections 1(1) and (4) and (6)) shall be construed as one with [F1the Customs and Excise Acts 1979];
 - (b) . . . F2
 - (c) . . . F3
 - (d) . . . F4
 - (e) . . . F5
- (4) 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.
- (5) Except as otherwise expressly provided, such of the provisions of this Act as relate to matters in respect of which the Parliament of Northern Ireland has power to make laws shall not extend to Northern Ireland.
- (6) The enactments mentioned in Schedule 21 to this Act (which include enactments which are spent or otherwise unnecessary) are hereby repealed to the extent mentioned in the third column of that Schedule, but subject to any provision in relation thereto made at the end of any Part of that Schedule.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1969, Section 61. (See end of Document for details)

Textual Amendments

- F1** S. 61(3)(a): Words substituted by [Customs and Excise Management Act 1979 \(c. 2\)](#), **Sch. 4 para. 12**
Table Pt. I
- F2** S. 61(3)(b) repealed by [Finance Act 1972 \(c. 41\)](#), s. 54(8), **Sch. 28 Pt. II**
- F3** S. 61(3)(c) repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), **Sch. 16**
- F4** S. 61(3)(d) repealed by [Finance Act 1975 \(c. 7\)](#), ss. 50, 52(2)(3), 59, **Sch. 13 Pt. I**
- F5** S. 61(3)(e) repealed by [Capital Gains Tax Act 1979 \(c. 14\)](#), **ss. 157(1)**, 158, Sch. 6 para. 10(2)(b), Sch. 8

Modifications etc. (not altering text)

- C1** S. 61(5) amended by [Northern Ireland Constitution Act 1973 \(c. 36\)](#), **s. 40**
- C2** S. 61(5) amended by [Northern Ireland Constitution Act 1973 \(c. 36\)](#), **s. 40**

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1969, Section 61.