



Finance Act 1986

1986 CHAPTER 41

PART VII

MISCELLANEOUS AND SUPPLEMENTARY

114 Short title, interpretation, construction and repeals.

- (1) This Act may be cited as the Finance Act 1986.
- (2) In this Act “the Taxes Act” means the ^{M1}Income and Corporation Taxes Act 1970.
- (3) Part II of this Act, so far as it relates to income tax, shall be construed as one with the Income Tax Acts, so far as it relates to corporation tax, shall be construed as one with the Corporation Tax Acts and, so far as it relates to capital gains tax, shall be construed as one with the ^{M2}Capital Gains Tax Act 1979.
- (4) Part III of this Act shall be construed as one with the ^{M3}Stamp Act 1891.
- (5) Part V of this Act, other than section 100, shall be construed as one with the ^{M4}Capital Transfer Tax Act 1984.
- (6) The enactments and Orders specified in Schedule 23 to this Act are hereby repealed to the extent specified in the third column of that Schedule, but subject to any provision at the end of any Part of that Schedule.

Marginal Citations

- M1** 1970 c. 10.
M2 1979 c. 14.
M3 1891 c. 39.
M4 1984 c. 51.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1986, Section 114.