



# Finance Act 1989

## 1989 CHAPTER 26

### PART III

#### MISCELLANEOUS AND GENERAL

##### *General*

#### **186 Interpretation etc.**

- (1) In this Act “the Taxes Act 1970” means the <sup>M1</sup>Income and Corporation Taxes Act 1970 and “the Taxes Act 1988” means the <sup>M2</sup>Income and Corporation Taxes Act 1988.
- (2) Chapter II of Part I of this Act shall be construed as one with the <sup>M3</sup>Value Added Tax Act 1983.
- (3) Part II of this Act, so far as it relates to capital gains tax, shall be construed as one with the <sup>M4</sup>Capital Gains Tax Act 1979.

#### **Marginal Citations**

- M1** 1970 c.10.  
**M2** 1988 c. 1.  
**M3** 1983 c. 55.  
**M4** 1979 c. 14.

#### **187 Repeals.**

- (1) The enactments specified in Schedule 17 to this Act (which include unnecessary enactments) are hereby repealed to the extent specified in the third column of that Schedule, but subject to any provision at the end of any Part of that Schedule.

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**Changes to legislation:** Finance Act 1989, Cross Heading: General is up to date with all changes known to be in force on or before 05 October 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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- (2) The repeal of the enactments specified in Part XIV of Schedule 17 shall come into force on such day as the Treasury may appoint by order made by statutory instrument; and different days may be appointed for different enactments.

**Modifications etc. (not altering text)**

- C1** Power of appointment conferred by s. 187(2) partly exercised: 30.9.1989 appointed by [S.I. 1989/1788](#), [art. 2](#) for the repeal of the enactments specified in Part XIV of Schedule 17 other than section 27 in Part II of the [Tithe Act 1936 \(c. 43\)](#)

**188 Short title.**

This Act may be cited as the Finance Act 1989.

**Changes to legislation:**

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 178(2)(x) inserted by [2023 c. 30 Sch. 14 para. 68\(2\)](#)
- s. 178(2)(y) inserted by [2023 c. 30 Sch. 18 para. 7\(2\)](#)