



Finance Act 1990

1990 CHAPTER 29

PART IV

MISCELLANEOUS AND GENERAL

General

131 Interpretation etc.

- (1) In this Act “the Taxes Act 1970” means the ^{M1}Income and Corporation Taxes Act 1970 and “the Taxes Act 1988” means the ^{M2}Income and Corporation Taxes Act 1988.
- (2) Chapter II of Part I of this Act shall be construed as one with the ^{M3}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 ^{M4}Capital Gains Tax Act 1979.

Marginal Citations

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

132 Repeals.

The enactments specified in Schedule 19 to this Act (which include spent or unnecessary enactments) are hereby repealed to the extent specified in the third column of that Schedule, but subject to any provision at the end of any Part of that Schedule.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1990, Cross Heading: General. (See end of Document for details)

133 Short title.

This Act may be cited as the Finance Act 1990.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1990, Cross Heading:
General.