



Finance Act 2004

2004 CHAPTER 12

PART 9

SUPPLEMENTARY PROVISIONS

326 Repeals

- (1) The enactments mentioned in Schedule 42 to this Act (which include provisions that are spent or of no practical utility) are repealed to the extent specified.
- (2) The repeals specified in that Schedule have effect subject to the commencement provisions and savings contained or referred to in the notes set out in that Schedule.

327 Interpretation

In this Act “the Taxes Act 1988” means the Income and Corporation Taxes Act 1988 (c. 1).

328 Short title

This Act may be cited as the Finance Act 2004.

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2004. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

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. 236ZA inserted by [S.I. 2024/357 art. 2\(2\)](#)