



# Finance Act 1960

1960 CHAPTER 44 8 and 9 Eliz 2

## PART VI

### GENERAL

**79 Short title, interpretation, construction, extent and repeal.**

- (1) This Act may be cited as the Finance Act 1960.
- (2) ..... F1
- (3) Parts I to V of this Act shall be construed as one with the enactments mentioned in the following paragraphs, that is to say—
  - (a) ..... F1
  - (b) ..... F2
  - (c) Parts III and V, as far as they relate to income tax with the Income Tax Acts, and so far as they relate to the profits tax with Part III of the Finance Act, 1937, and the other enactments relating to that Act;
  - (d) ..... F3
  - (e) ..... F4
- (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) Save 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- (6) The enactments specified in the Eighth Schedule to this Act are hereby repealed to the extent mentioned in the third column of that Schedule, and the said repeals shall have effect—
  - (a) in the case of the enactments specified in Part I of that Schedule, from the passing of this Act, subject, in the case of the enactments mentioned in subsection (4) of section forty of this Act, to the provisions of that subsection;

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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1960, Part VI. (See end of Document for details)*

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- (b) in the case of the enactments specified in Part II of that Schedule, subject to the provisions of section forty-four of this Act;
- (c) in the case of the enactments specified in Part III of that Schedule, from the fourth day of August, nineteen hundred and sixty;
- but no repeal of any enactment specified in the said Part I shall affect any vehicle excise licence taken out before the passing of this Act . . . <sup>F5</sup>.

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**Textual Amendments**

- F1** S. 79(2)(3)(a) repealed by [Customs and Excise Management Act 1979 \(c. 2\)](#), s. 177(3), **Sch. 4 Pt. I**
- F2** S. 79(3)(b) repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), ss. 538(1), 539(1), **Sch. 16**;
- F3** S. 79(3)(d) repealed (with saving) by [Finance Act 1975 \(c. 7\)](#), ss. 50, 52(2)(3), 59, **Sch. 13 Pt. I**
- F4** S. 79(3)(e) repealed by [Purchase Tax Act 1963 \(c. 9\)](#), s. 41(1), **Sch. 4 Pt. I**;
- F5** Words repealed by [Customs and Excise Management Act 1979 \(c. 2\)](#), s. 177(3), **Sch. 4 Pt. I**
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**Modifications etc. (not altering text)**

- C1** The text of ss. 67, 79(3)(c)(6) is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and, except as otherwise indicated, does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1960, Part VI.