



Finance Act 1949

1949 CHAPTER 47 12 13 and 14 Geo 6

PART VII

MISCELLANEOUS

52 Short title, construction, extent and repeals.

- (1) This Act may be cited as the Finance Act 1949.
- (2) Part I of this Act—
 - (a) so far as it relates to duties of customs, shall be construed as one with the Customs Consolidation Act, 1876, except that the expression “the United Kingdom” does not include the Isle of Man; and
 - (b) so far as it relates to duties of excise, shall be construed as one with the Acts which relate to the duties of excise and to the management of those duties; and in the said Part I the expression “the Commissioners” means the Commissioners of Customs and Excise.
- (3) F1
- (4) F2
- (5) Part IV of this Act shall be construed as one with the ^{M1}Stamp Act 1891.
- (6) F3
- (7) Part VII of this Act—
 - (a) F4
 - (b) so far as it relates to the profits tax, shall be construed as one with Part III of the ^{M2}Finance Act 1937, and the other enactments relating to the profits tax.
- (8) 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 by or under any other enactment, including this Act.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1949, Section 52. (See end of Document for details)

- (9) Save as otherwise expressly provided, such of the provisions of this Act as relate to matters with respect to which the Parliament of Northern Ireland has power to make laws shall not extend to Northern Ireland.
- (10) The enactments specified in the Eleventh Schedule to this Act are hereby repealed to the extent mentioned in the third column of that Schedule:
- Provided that the repeals effected by any Part of that Schedule shall be subject to the savings (if any) provided for at the end of that Part.
- (11) The inclusion of express savings in this Act shall not be taken as affecting the application thereto of any provision of [^{F5}the ^{M3}Interpretation Act 1978], as to the effect of repeals.

Textual Amendments

- F1** S. 52(3) repealed by [Statute Law Revision Act 1953 \(c. 5\)](#)
- F2** S. 52(4) repealed by [Finance Act 1975 \(c. 7\)](#), **Sch. 13 Pt. I**
- F3** Pt. V (ss. 37–45), s. 52(6), Sch. 11 Pt. VI repealed by [Statute Law \(Repeals\) Act 1989 \(c. 43\)](#), s. 1(1), **Sch. 1 Pt. II**
- F4** S. 52(7)(a) repealed by [Statute Law Revision Act 1953 \(c. 5\)](#)
- F5** Words substituted by virtue of [Interpretation Act 1978 \(c. 30\)](#), **s. 25(2)**

Modifications etc. (not altering text)

- C1** The text of s. 52(2), which is spent, is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

Marginal Citations

- M1** 1891 c. 39.
- M2** 1937 c. 59.
- M3** 1978 c. 30.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1949, Section 52.