



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 ^{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.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1989, Section 186.