



Finance Act 1967

1967 CHAPTER 54

PART VI

MISCELLANEOUS

45 Citation, interpretation, construction, extent and repeals.

- (1) This Act may be cited as the Finance Act 1967.
- (2) In this Act, except where the context otherwise requires, " the Board " means the Commissioners of Inland Revenue.
- (3) In this Act—
 - (a) Part I (except sections 8 to 12 and Schedules 7 and 8) shall be construed as one with the Customs and Excise Act 1952, and in that Part " the Act of 1952 " is that Act,
 - (b) sections 8 and 9 shall be construed as one with the Purchase Tax Act 1963,
 - (c) sections 11 and 12 shall be construed as one with the Vehicles (Excise) Act 1962,
 - (d) Part II shall be construed as one with the Income Tax Acts,
 - (e) Part III shall be construed as one with the Corporation Tax Acts so far as it relates to those Acts, with the Income Tax Acts so far as it otherwise relates to income tax, and with the enactments relating to the profits tax so far as it relates to that tax,
 - (f) without prejudice to the application to Northern Ireland of section 26(7) and of paragraph 10 of Schedule 12, Part IV shall be construed as one with the Selective Employment Payments Act 1966,
 - (g) Part V shall be construed as one with the Stamp Act 1891, and
 - (h) Part VI shall be construed as one with the Corporation Tax Acts so far as it relates to those Acts, with the Income Tax Acts so far as it otherwise relates to income tax, and with Part III of the Finance Act 1965 so far as it relates to chargeable gains.

Status: This is the original version (as it was originally enacted).

- (4) The following provisions of this Act, namely, section 5(1) so far as it relates to the Licensing Act 1964 and Schedule 7, may be cited together with that Act (and with any other Act passed during the same Session as this Act which provides for that other Act to be cited together with the said Act of 1964) as the Licensing Acts 1964 to 1967.
- (5) The following provisions of this Act, namely, section 5(1) so far as it relates to the Licensing (Scotland) Acts 1959 and 1962 and Schedule 8, shall be included in the enactments which may be cited together as the Licensing (Scotland) Acts 1959 to 1967.
- (6) 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.
- (7) Except 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.
- (8) The enactments mentioned in Schedule 16 to this Act are hereby repealed to the extent mentioned in the third column of that Schedule, but subject to any provision in relation thereto made at the end of any Part of that Schedule.