



Taxes Management Act 1970

1970 CHAPTER 9

PART XII

GENERAL

119 Commencement and construction.

- (1) This Act shall come into force for all purposes on 6th April 1970 to the exclusion of the corresponding enactments repealed by the principal Act.
- (2) This Act, and the repeals made by the principal Act, have effect subject to Schedule 4 to this Act.
- (3) This Act, so far as it relates to income tax or corporation tax, shall be construed as one with the principal Act.
- (4) This Act, so far as it relates to chargeable gains, shall be construed as one with [the Capital Gains Tax Act 1979 ^{F1}].
- (5) ^{F2}

Textual Amendments

- F1** [Capital Gains Tax Act 1979 \(c. 14, SIF 63:2\)](#) s.157(2) and Sch. 7 para. 8 for 1979—80 *et seq.*
- F2** *A development land tax provision added by Development Land Tax Act 1976 Sch. 8 para. 33. Development Land Tax Act 1976 repealed by Finance Act 1985 s. 98(6) and Sch. 27 Part X.*

120 Short title.

This Act may be cited as the Taxes Management Act 1970.

Status:

Point in time view as at 01/02/1991.

Changes to legislation:

Taxes Management Act 1970, PART XII is up to date with all changes known to be in force on or before 12 August 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.