



Finance Act 1972

1972 CHAPTER 41

PART VII

MISCELLANEOUS

134 Citation, interpretation, construction, extent and repeals

- (1) This Act may be cited as the Finance Act 1972.
- (2) In this Act " the Taxes Act" means the Income and Corporation Taxes Act 1970.
- (3) In this Act—
 - (a) Part III shall be construed as one with the Customs and Excise Act 1952;
 - (b) Parts IV and V, so far as they relate to income tax, shall be construed as one with the Income Tax Acts and, so far as they relate to corporation tax, shall be construed as one with the Corporation Tax Acts;
 - (c) sections 112 to 119 shall be construed as one with Part III of the Finance Act 1965 ;
 - (d) sections 120 and 121 shall be construed as one with the Finance Act 1894.
- (4) Except so far as the context otherwise requires, any reference in this Act to any enactment shall be construed as a reference to that enactment as amended, and as including a reference to that enactment as applied, by or under any other enactment, including this Act.
- (5) 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 do not extend to Northern Ireland.
- (6) If the Parliament of Northern Ireland passes provisions amending or replacing any enactment of that Parliament referred to in this Act the reference shall be construed as a reference to the enactment as so amended or, as the case may be, as a reference to those provisions.

Status: This is the original version (as it was originally enacted).

- (7) The enactments mentioned in Schedule 28 to this Act are hereby repealed to the extent mentioned in the third column of that Schedule, but subject to any provision at the end of any Part of that Schedule.