



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 Income and Corporation Taxes Act 1970 and “the Taxes Act 1988” means the Income and Corporation Taxes Act 1988.
- (2) Chapter II of Part I of this Act shall be construed as one with the 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 Capital Gains Tax Act 1979.

187 Repeals

- (1) The enactments specified in Schedule 17 to this Act (which include unnecessary enactments) are hereby repealed to the extent specified in the third column of that Schedule, but subject to any provision at the end of any Part of that Schedule.
- (2) The repeal of the enactments specified in Part XIV of Schedule 17 shall come into force on such day as the Treasury may appoint by order made by statutory instrument; and different days may be appointed for different enactments.

188 Short title

This Act may be cited as the Finance Act 1989.