



Finance Act 1994

1994 CHAPTER 9

PART VIII

MISCELLANEOUS AND GENERAL

General

257 Interpretation and construction.

- (1) In this Act “the Taxes Act 1988” means the ^{M1}Income and Corporation Taxes Act 1988.
- (2) Part V of this Act shall be construed as one with Part I of the ^{M2}Oil Taxation Act 1975, and in Part V that Act is referred to as “the principal Act”.
- (3) Part VI of this Act shall be construed as one with the ^{M3}Stamp Act 1891.

Marginal Citations

- M1** 1988 c. 1.
M2 1975 c. 22.
M3 1891 c. 39.

258 Repeals.

The enactments specified in Schedule 26 to this Act (which include provisions which are already spent) are hereby repealed to the extent specified in the third column of that Schedule, but subject to any provision of that Schedule.

259 Short title.

This Act may be cited as the Finance Act 1994.

Status:

Point in time view as at 03/05/1994.

Changes to legislation:

Finance Act 1994, Cross Heading: General is up to date with all changes known to be in force on or before 30 July 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.