



# Finance Act 1961

1961 CHAPTER 36 9 and 10 Eliz 2

## PART III

### GENERAL AND SUPPLEMENTARY

#### 37 Short title, interpretation, construction, extent and repeal.

(1) This Act shall be cited as the Finance Act 1961.

<sup>F1</sup>(2) .....

(3) Part I of this Act shall be construed as one with [<sup>F2</sup>the <sup>M1</sup>Customs and Excise Management Act 1979]. . .

(4) 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.

(5) 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.

<sup>F1</sup>(6) .....

#### Textual Amendments

- F1** S. 37 repealed in part by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), **ss. 538(1)**, 539(1), Sch. 16; [Finance Act 1970 \(c. 24 SIF 12:1\)](#), s.36(8), Sch.8 pt. V; [Statute Law \(Repeals\) Act 1974 \(c. 22\)](#); [Customs and Excise Management Act 1979 \(c. 2 SIF 40:1\)](#), s. 177(3), Sch. 6 pt. 1
- F2** Words substituted by [Customs and Excise Management Act 1979 \(c. 2, SIF 40:1\)](#), **Sch. 4 para. 12** Table Pt. I

#### Modifications etc. (not altering text)

- C1** S. 37 amended by [Customs and Excise Management Act 1979 \(c. 2, SIF 40:1\)](#), s. 177(1), **Sch. 4 para. 12** Table Pt. 1

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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 1961, Section 37. (See end of Document for details)*

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**Marginal Citations**

**M1** [1979 c. 2.](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1961, Section 37.