



# Finance Act 1961

## 1961 CHAPTER 36

### PART III

#### GENERAL AND SUPPLEMENTARY

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

- (1) This Act shall be cited as the Finance Act, 1961.
- (2) "The Act of 1952" in Part I of this Act means the Customs and Excise Act, 1952, and in Part II of this Act means the Income Tax Act, 1952.
- (3) Part I of this Act shall be construed as one with the Customs and Excise Act, 1952, and Part II with the Income Tax Acts.
- (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.
- (6) The enactments specified in the Sixth Schedule to this Act are hereby repealed to the extent mentioned in the third column of that Schedule, but—
  - (a) the repeals in Part II of that Schedule shall not apply to any bill or note which was drawn or made before the beginning of August, nineteen hundred and sixty-one, and which, if drawn or made outside the United Kingdom, first became chargeable in accordance with section thirty-five of the Stamp Act, 1891, before that time, and
  - (b) the repeal in Part III of that Schedule shall not have effect until the date appointed by the Treasury under subsection (5) of the foregoing section.