



# Finance Act 1932

## 1932 CHAPTER 25

### PART V

#### MISCELLANEOUS

#### **31 Construction, short title and extent**

- (1) Part I of this Act so far as it relates to duties of customs shall be construed as one with the Customs Consolidation Act, 1876, and so far as it relates to duties of excise shall be construed as one with the Acts which relate to the duties of excise and to the management of those duties.
- (2) Part II of this Act shall be construed as one with the Income Tax Acts.
- (3) Any reference in this Act to any other enactment shall be construed as a reference to that enactment as amended by any subsequent enactment, including this Act.
- (4) In this Act the expression " the United Kingdom " does not include the Isle of Man.
- (5) This Act may be cited as the Finance Act, 1932.
- (6) Such of the provisions of this Act as relate to matters with respect to which the Parliament of Northern Ireland has power to make laws shall not extend to Northern Ireland.