



Finance Act 1917

1917 CHAPTER 31

PART VII

GENERAL

38 Construction and short title

(1) Part I. of this Act, so far as it relates to duties of Customs, shall be construed together with the Customs Consolidation Act, 3876, and any enactments amending that Act, and so far as it relates to duties of Excise shall be construed together with the Acts which relate to the duties of Excise and the management of those duties.

Part II. of this Act shall be construed together with the Income Tax Acts, 1842 to 1853, and any other enactments relating to income tax, and those enactments and Part II. of this Act are in this Act referred to as the Income Tax Acts.

Part III. of this Act shall be construed together with Part III. of the Finance (No. 2) Act, 1915.

Part IV. of this Act shall be construed together with the Finance Act, 1894.

(2) This Act may be cited as the Finance Act, 1917.