



Finance Act 1939

1939 CHAPTER 41

PART VI

MISCELLANEOUS.

38 Short title, construction and extent.

- (1) This Act may be cited as the Finance Act, 1939.
- (2) 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, and the expression " the Commissioners " in the said Part I means the Commissioners of Customs and Excise.
- (3) Part II of this Act shall be construed as one with the Income Tax Acts.
- (4) Part IV of this Act shall be construed as one with Part I of the Finance Act, 1894.
- (5) Any reference in this Act to any other enactment shall, unless the contrary is expressly provided or the context otherwise requires, be construed as a reference to that enactment as amended by any subsequent enactment, including this Act.
- (6) In this Act, the expression " the United Kingdom " does not include the Isle of Man.
- (7) 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.