



# Finance Act 1971

## 1971 CHAPTER 68

### PART V

#### MISCELLANEOUS

**63** ..... <sup>F1</sup>

**Textual Amendments**

**F1** Ss. 63 repealed by Finance Act 1972 (c. 41), ss. 122(5), 134(7), **Sch. 28 Part VIII**

<sup>F2</sup>**64** .....

**Textual Amendments**

**F2** S. 64 repealed (27.7.1999 with effect as mentioned in Sch. 20 Pt. V(2) notes 1, 2 of the amending Act) by 1999 c. 16, s. 139, **Sch. 20 Pt. V(2)**

**65** ..... <sup>F3</sup>

**Textual Amendments**

**F3** S. 65 repealed by Finance Act 1976 (c. 40), ss. 126(4), 132(5), **Sch. 15 Pt. VI**

**66** ..... <sup>F4</sup>

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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1971, PART V. (See end of Document for details)*

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**Textual Amendments**

**F4** S. 66 repealed by [Finance Act 1982 \(c. 39, SIF 63:1\)](#), s. 157, **Sch. 22 Pt. V**

**67 Confirmation of health service agreement with Northern Ireland and U.K. contribution towards cost of certain allowances and benefits in Northern Ireland.**

- (1) Confirmation is hereby given to the agreement between the Treasury and the Ministry of Finance for Northern Ireland set out in Schedule 13 to this Act (an agreement which, if confirmed by Acts of the Parliaments of the United Kingdom and Northern Ireland, supersedes as from 1st April 1971 an earlier agreement as amended).
- (2) ..... <sup>F5</sup>
- (3) The preceding provisions of this section shall not come into operation unless and until Her Majesty by Order in Council declares that a corresponding provision has been enacted by the Parliament of Northern Ireland.
- (4) ..... <sup>F5</sup>

**Textual Amendments**

**F5** S. 67(2)(4) repealed by [Northern Ireland Constitution Act 1973 \(c. 36\)](#), **Sch. 6 Pt. II**

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

**C1** Order in Council made under s. 67(3) on 27.10.1971 by [S.I. 1971/1749](#)

**68 Payments to Banks of England and Ireland in respect of management of Government securities.**

Section 16 of the <sup>M1</sup> National Loans Act 1968 (supplemental provisions as to the national debt) shall be amended as follows—

- (a) in subsection (7) (under which payments to the Banks of England and Ireland in respect of management of Government securities must relate to management in financial years ending on 31st March), for the words “in the year ending 31st March 1968 or any subsequent financial year” there shall be substituted the words “in any period”, and
- (b) subsection (8) (which governs the calculation of the amount of such payments and the time of payment) shall be omitted.

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

**C2** The text of ss. 6(2), 68, Sch. 6 paras. 83, 87 to 90 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

**Marginal Citations**

**M1** 1968 c. 13.

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1971, PART V. (See end of Document for details)*

**69 Citation, interpretation, construction, extent and repeals.**

- (1) This Act may be cited as the Finance Act 1971.
- (2) In this Act “the Taxes Act” means the Income and Corporation Taxes Act [<sup>F6</sup>1988].
- (3) In this Act—

sections 3, 8, 9, 10 and 12 shall be construed as one with the Customs and Excise Act 1952;

Parts II and III, so far as they relate to income tax, shall be construed as one with the Income Tax Acts and, so far as they relate to corporation tax, shall be construed as one with the Corporation Tax Acts;

..... <sup>F7</sup> .
- (4) Except so far as the context otherwise requires, any reference in this Act to any enactment shall be construed as a reference to that enactment as amended, and as including a reference to that enactment as applied, by or under any other enactment, including this Act.
- (5) Except as otherwise expressly provided, 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 do not extend to Northern Ireland.
- (6) If the Parliament of Northern Ireland passes provisions amending or replacing any enactment of that Parliament referred to in this Act the reference shall be construed as a reference to the enactment as so amended or, as the case may be, as a reference to those provisions.
- (7) The enactments mentioned in Schedule 14 to this Act (Part VI of which includes certain obsolete enactments) are hereby repealed to the extent mentioned in the third column of that Schedule, but subject to any provision at the end of any Part of that Schedule.

**Textual Amendments**

- F6** [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), **Sch. 29 para. 32**
- F7** Words omitted repealed by [Capital Gains Tax Act 1979 \(c. 14, SIF 63:2\)](#) s. 158, Sch. 8 for 1979-80 et seq.

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

- C3** The text of s. 69(3) and Sch. 6 paras. 84, 85 is in the form in which it was originally enacted: it was not wholly reproduced in Statutes in Force and, except as specified, does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1971, PART V.