



Finance (No. 2) Act 1975

1975 CHAPTER 45

PART IV

MISCELLANEOUS AND GENERAL

75 Citation, interpretation, construction and repeals.

- (1) This Act may be cited as the Finance (No. 2) Act 1975.
- (2) In this Act “the Taxes Act” means the ^{M1}Income and Corporation Taxes Act 1970; . . . ^{F1}
- (3) In this Act—
 - (a) Part I, except sections 2 to 6, shall be construed as one with the Customs and Excise Act 1952;
 - (b) ^{F2}
 - (c) Part III, so far as it relates to income tax, shall be construed as one with the Income Tax Acts, so far as it relates to corporation tax shall be construed as one with the Corporation Tax Acts . . . ^{F3}
- (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) The enactments mentioned in Schedule 14 to this Act (Part IV of which includes certain enactments which had ceased to have effect before the commencement of this Act) are hereby repealed to the extent specified in the third column of that Schedule, but subject to any provision at the end of any Part of that Schedule.

Textual Amendments

- F1** Words repealed by [Customs and Excise Management Act 1979 \(c. 2\)](#), s. 177(3), **Sch. 6 Pt. I**
- F2** [S. 75\(3\)\(b\)](#) repealed (with savings) by [Value Added Tax Act 1983 \(c. 55\)](#), s. 50(2), **Sch. 11**
- F3** Words repealed by [Capital Gains Tax Act 1979 \(c. 14\)](#), ss. 157(1), 158, [Sch. 6 para. 10\(2\)\(b\)](#), **Sch. 8**

Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 1975, Section 75. (See end of Document for details)

Modifications etc. (not altering text)

- C1** Unreliable margin note
- C2** The text of ss. 44(5), 45, 46, 66, 67(2), 75(3) and Sch. 14 is in the form in which it was originally enacted: it was reproduced in Statutes in Force only in part and, except as specified, does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

Marginal Citations

- M1** 1970 c. 10.

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