



# Finance Act 1976

## 1976 CHAPTER 40

### PART V

#### MISCELLANEOUS AND SUPPLEMENTARY

#### **132 Citation, interpretation, construction and repeals.**

- (1) This Act may be cited as the Finance Act 1976.
- (2) In this Act “the Taxes Act” means the Income and Corporation Taxes Act 1970.
- (3) In this Act—
  - (a) ..... F1
  - (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 and, so far as it relates to capital gains tax, shall be construed as one with [<sup>F3</sup>the Capital Gains Tax Act 1979];
  - (d) ..... F4
- (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- (5) The enactments mentioned in Schedule 15 to this Act (which include spent enactments) are hereby repealed to the extent specified in the third column of that Schedule, but subject to any provision at the end of any Part of that Schedule.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- F1** S. 132(3)(a) repealed by [Customs and Excise Management Act 1979 \(c. 2\), s. 177\(3\), Sch. 6 Pt. I](#)
- F2** S. 132(3)(b) repealed by [Value Added Tax Act 1983 \(c. 55\), s. 50\(2\), Sch. 11](#)

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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 1976, Section 132. (See end of Document for details)*

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- F3** Words substituted by Capital Gains Tax Act 1979 (c. 14, SIF 63:2), s. 157(2)(3), **Sch. 7 para. 8(a)** for 1979–80 et seq.
- F4** S. 132(3)(d) repealed by Capital Transfer Tax Act 1984 (c. 51), ss. 274, 277, Schs. 7, 9

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1976, Section 132.