



Finance Act 1980

1980 CHAPTER 48

PART VIII

MISCELLANEOUS AND SUPPLEMENTARY

122 Short title, interpretation, construction and repeals.

- (1) This Act may be cited as the Finance Act 1980.
- (2) In this Act “the Taxes Act” means the Income and Corporation Taxes Act [^{F1}1970 and the “Taxes Act 1988” means the Income and Corporation Taxes Act 1988.]
- (3) In this Act—
 - (a) 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 the Capital Gains Tax Act 1979; and
 - (b)^{F2}
- (4) The enactments mentioned in Schedule 20 to this Act (which include spent enactments) are hereby repealed to the extent specified in the third column of that Schedule, but subject to any provision at the end of any Part of that Schedule.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** [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), [Sch. 29 para. 32](#)
- F2** [S. 122\(3\)\(b\)](#) repealed by [Capital Transfer Tax Act 1984 \(c. 51\)](#), ss. 274, 277, Schs. 7, 9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 1980, Section 122.