



Finance Act 1981

1981 CHAPTER 35

PART X

MISCELLANEOUS AND SUPPLEMENTARY

139 Short title, interpretation, construction and repeals.

- (1) This Act may be cited as the Finance Act 1981.
- (2) In this Act “the Taxes Act” means the Income and Corporation Taxes Act [^{F1}1988].
- (3) Part IV of this Act, 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 ^{M1}Capital Gains Tax Act 1979.
- (4) ^{F2}
- (5) In Parts VII and VIII of this Act “ the principal Act” means the ^{M2}Oil Taxation Act 1975.
- (6) The enactments mentioned in Schedule 19 to this Act are hereby repealed to the extent specified in the third column of that Schedule, but subject to any provision at the end of any Part of that Schedule.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** Word substituted by [Income and Corporation Taxes Act 1988 \(c. 1\), Sch. 29 para. 32](#)
F2 [S. 139\(4\)](#) repealed by [Capital Transfer Tax Act 1984 \(c. 51\)](#), ss. 274, 277, Schs. 7, 9

Marginal Citations

- M1** 1979 c. 14.
M2 1975 c. 22.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1981, Section 139.