



Finance Act 1982

1982 CHAPTER 39

PART VII

MISCELLANEOUS AND SUPPLEMENTARY

157 Short title, interpretation, construction and repeals.

(1) This Act may be cited as the Finance Act 1982.

[^{F1}(2) In this Act—

(a) “the Taxes Act 1970” means the ^{M1}Income and Corporation Taxes Act 1970; and

(b) “the Taxes Act 1988” means the Income and Corporation Taxes Act 1988].

(3) Part III 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 ^{M2}Capital Gains Tax Act 1979.

(4) Part IV of this Act shall be construed as one with Part III of the ^{M3}Finance Act 1975.

(5) Part VI of this Act shall be construed as one with Part I of the ^{M4}Oil Taxation Act 1975 . . . ^{F2}and references in Part VI to the principal Act are references to that Act.

(6) The enactments and Orders mentioned in Schedule 22 to this Act (which include spent enactments) are hereby repealed to the extent specified in the third column of that Schedule, but subject to any provision at the end of any Part of that Schedule.

(7) The provisions of Part XI of Schedule 22 to this Act, except in so far as they relate to the ^{M5}Wellington Museum Act 1947 and the ^{M6}Finance (No. 2) Act 1975, shall have effect in substitution for the provisions of Section B of Part VI of Schedule 20 to the Finance Act 1980 and, accordingly, that Section shall be deemed not to have taken effect at the beginning of the year 1982-83.

*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1982, Section 157. (See end of Document for details)*

Textual Amendments

- F1** S. 157(2) substituted by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), **Sch. 29 para. 32**
F2 Words repealed by [Income and Corporation Taxes 1988 \(c. 1, SIF 63:1\)](#), **s. 844** and Sch. 31

Modifications etc. (not altering text)

- C1** The text of s. 157(4) is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991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** [1970 c. 10.](#)
M2 [1979 c. 14.](#)
M3 [1975 c. 7.](#)
M4 [1975 c. 22.](#)
M5 [1947 c. 46.](#)
M6 [1975 c. 45.](#)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1982, Section 157.