



Finance Act 1987

1987 CHAPTER 16

PART VI

MISCELLANEOUS AND SUPPLEMENTARY

72 Short title, interpretation, construction and repeals.

- (1) This Act may be cited as the Finance Act 1987.
- (2) In this Act “the Taxes Act” means the ^{M1}Income and Corporation Taxes Act 1970.
- (3) Part II 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 III of this Act, except section 56 and Schedule 7, shall be construed as one with the ^{M3}Stamp Act 1891.
- (5) In Part IV of this Act “the 1984 Act” means the ^{M4}Inheritance Tax Act 1984.
- (6) Part V of this Act shall be construed as one with Part I of the ^{M5}Oil Taxation Act 1975 and in that Part “the principal Act” means that Act.
- (7) The enactments specified in Schedule 16 to this Act (which include enactments which are spent or otherwise unnecessary) are hereby repealed to the extent specified in the third column of that Schedule, but subject to any provision at the end of any Part of that Schedule.

Marginal Citations

- M1** 1970 c. 10.
M2 1979 c. 14.
M3 1891 c. 39.
M4 1984 c. 51.

Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1987, Section 72. (See end of Document for details)

M5 1975 c. 22.

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There are currently no known outstanding effects for the Finance Act 1987, Section 72.