



# Finance Act 1988

## 1988 CHAPTER 39

### PART IV

#### MISCELLANEOUS AND GENERAL

##### *Miscellaneous*

#### **145 Building societies: change of status.**

Schedule 12 to this Act (which makes provision in connection with the transfer of a building society's business to a company in accordance with the <sup>M1</sup>Building Societies Act 1986) shall have effect.

##### **Marginal Citations**

M1 1986 c. 53.

#### **146 Post-consolidation amendments.**

The enactments specified in Schedule 13 to this Act shall have effect subject to the amendments specified in that Schedule (being amendments to correct errors in the Taxes Act 1988 and in the amendments made by the <sup>M2</sup>Finance Act 1987 for the purposes of the consolidation effected by the Taxes Act 1988).

##### **Marginal Citations**

M2 1987 c. 16.

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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1988, Cross Heading: Miscellaneous. (See end of Document for details)*

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#### **147 Interpretation etc.**

- (1) In this Act “the Taxes Act 1970” means the <sup>M3</sup>Income and Corporation Taxes Act 1970 and “the Taxes Act 1988” means the <sup>M4</sup>Income and Corporation Taxes Act 1988.
- (2) Part II of this Act shall be construed as one with the <sup>M5</sup>Value Added Tax Act 1983.
- (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 <sup>M6</sup>Capital Gains Tax Act 1979.

#### **Marginal Citations**

- M3** 1970 c. 10.  
**M4** 1988 c. 1.  
**M5** 1983 c. 55.  
**M6** 1979 c. 14.

#### **148 Repeals.**

The enactments specified in Schedule 14 to this Act (which include unnecessary enactments) are hereby repealed to the extent specified in the third column of that Schedule, but subject to any provision at the end of any Part of that Schedule.

#### **149 Short title.**

This Act may be cited as the Finance Act 1988.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1988, Cross Heading: Miscellaneous.