



Finance Act 1991

1991 CHAPTER 31

PART V

MISCELLANEOUS AND GENERAL

General

122 Interpretation etc

- (1) In this Act “the Taxes Act 1988” means the Income and Corporation Taxes Act 1988.
- (2) Part II of this Act, so far as it relates to capital gains tax, shall be construed as one with the Capital Gains Tax Act 1979.
- (3) Part III of this Act shall be construed as one with Part I of the [Oil Taxation Act 1975](#) [c. 22](#) and in that Part of this Act “the principal Act” means that Act.

123 Repeals

The enactments specified in Schedule 19 to this Act (which include certain provisions which are already spent) are hereby repealed to the extent specified in the third column of that Schedule, but subject to any provision at the end of any Part of that Schedule.

124 Short title

This Act may be cited as the Finance Act 1991.