



# Finance Act 1994

## 1994 CHAPTER 9

### PART VIII

#### MISCELLANEOUS AND GENERAL

##### *General*

#### **257 Interpretation and construction.**

- (1) In this Act “the Taxes Act 1988” means the <sup>M1</sup>Income and Corporation Taxes Act 1988.
- (2) Part V of this Act shall be construed as one with Part I of the <sup>M2</sup>Oil Taxation Act 1975, and in Part V that Act is referred to as “the principal Act”.
- (3) Part VI of this Act shall be construed as one with the <sup>M3</sup>Stamp Act 1891.

#### **Marginal Citations**

- M1** 1988 c. 1.  
**M2** 1975 c. 22.  
**M3** 1891 c. 39.

#### **258 Repeals.**

The enactments specified in Schedule 26 to this Act (which include provisions which are already spent) are hereby repealed to the extent specified in the third column of that Schedule, but subject to any provision of that Schedule.

#### **259 Short title.**

This Act may be cited as the Finance Act 1994.

**Changes to legislation:**

Finance Act 1994, Cross Heading: General is up to date with all changes known to be in force on or before 23 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 16A(2)(g) inserted by [2023 c. 30 Sch. 13 para. 28](#)
- s. 160(2)-(7) modified by 2010 c. 8 s. 464(6) (as inserted) by [2017 c. 32 Sch. 5 para. 1](#)
- Sch. 5 para. 2(1)(pa) inserted by [S.I. 2022/109 reg. 4](#) (This amendment not applied to [legislation.gov.uk](#). The affecting statutory instrument has no legal effect. It was made under a procedure which meant that it ceased to have effect 28 days after signing unless it was debated and approved in Parliament within that time. It was not debated and approved within 28 days, so it has expired with no effect.)