

PART 1 Interpretation

Interpretation of this Act. ITA67 s3; FA74 s86 and Sch2 Ptl; CTA76 s155(1) and (2); CGT(A)78 s1(1); FA80 s9 1.—(1) In this Act, except where the context otherwise requires, “repealed enactments” has the meaning assigned to it by section 1098.

(2) In this Act and in any Act passed after this Act, except where the context otherwise requires—

“the Capital Gains Tax Acts” means the enactments relating to capital gains tax in this Act and in any other enactment;

“the Corporation Tax Acts” means the enactments relating to corporation tax in this Act and in any other enactment, together with the Income Tax Acts in so far as those Acts apply for the purposes of corporation tax;

“the Income Tax Acts” means the enactments relating to income tax in this Act and in any other enactment;

“the Tax Acts” means the Income Tax Acts and the Corporation Tax Acts.

(3) References in this Act to any enactment shall, except where the context otherwise requires, be construed as references to that enactment as amended or extended by any subsequent enactment.

(4) In this Act a reference to a Part, section or Schedule is to a Part or section of, or Schedule to, this Act, unless it is indicated that reference to some other enactment is intended.

(5) In this Act a reference to a subsection, paragraph, subparagraph, clause or subclause is to the subsection, paragraph, subparagraph, clause or subclause of the provision (including a Schedule) in which the reference occurs, unless it is indicated that reference to some other provision is intended.