

Short title and construction. 1104.—(1) This Act may be cited as the Taxes Consolidation Act, 1997.

(2) Sections 7, 858, 859, 872 (1), 905, 906, 910, 912, 1002, 1078, 1079 and 1093 (in so far as relating to Customs) shall be construed together with the Customs Acts and (in so far as relating to duties of excise) shall be construed together with the statutes which relate to the duties of excise and to the management of those duties.

(3) Sections 7, 811, 858, 859, 872 (1), 887, 905, 906, 910 and 912, subsections (2) and (3) of section 928, and sections 1001, 1002, 1006, 1078, 1079, 1086, 1093, 1094 and 1095 (in so far as relating to value-added tax) shall be construed together with the Value-Added Tax Acts, 1972 to 1997.

(4) Sections 7, 8, 811, 858, 859, 872 (1), 875, 905, 906, 910, 1002, 1078, 1079, 1086 and 1093 (in so far as relating to stamp duties) shall be construed together with the Stamp Act, 1891, and the enactments amending or extending that Act.

(5) Sections 7, 8, 811, 858, 859, 872 (1), 887, 905, 906, 910, 912, 1002, 1003, 1006, 1078, 1079, 1086 and 1093 (in so far as relating to capital acquisitions tax) and Part 34 (in so far as relating to capital acquisitions tax) shall be construed together with the Capital Acquisitions Tax Act, 1976, and the enactments amending or extending that Act.

(6) Sections 7, 811, 859, 872 (1), 887, 905, 906, 910, 912, 1006, 1078, 1086 and 1093 ) shall be construed together with that Part and enactments amending or extending that Part.