



Finance Act 2005

2005 CHAPTER 7

PART 7

SUPPLEMENTARY PROVISIONS

104 Repeals

- (1) The enactments mentioned in Schedule 11 (which include provisions that are spent or of no practical utility) are repealed to the extent specified.
- (2) The repeals specified in that Schedule have effect subject to the commencement provisions and savings contained or referred to in the notes set out in that Schedule.

105 Interpretation

In this Act—

- “ALDA 1979” means the Alcoholic Liquor Duties Act 1979 (c. 4);
- “CAA 2001” means the Capital Allowances Act 2001 (c. 2);
- [^{F1}“CTA 2009” means the Corporation Tax Act 2009;]
- “FA”, followed by a year, means the Finance Act of that year;
- “F(No.2)A”, followed by a year, means the Finance (No.2) Act of that year;
- “HODA 1979” means the Hydrocarbon Oil Duties Act 1979 (c. 5);
- “ICTA” means the Income and Corporation Taxes Act 1988 (c. 1);
- “IHTA 1984” means the Inheritance Tax Act 1984 (c. 51);
- [^{F2}“ITA 2007” means the Income Tax Act 2007;]
- “ITEPA 2003” means the Income Tax (Earnings and Pensions) Act 2003 (c. 1);
- “ITTOIA 2005” means the Income Tax (Trading and Other Income) Act 2005 (c. 5);
- “TCGA 1992” means the Taxation of Chargeable Gains Act 1992 (c. 12);
- “TMA 1970” means the Taxes Management Act 1970 (c. 9);
- “VERA 1994” means the Vehicle Excise and Registration Act 1994 (c. 22).

*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2005, Part 7. (See end of Document for details)*

Textual Amendments

- F1** Words in s. 105 inserted (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), **Sch. 1 para. 663** (with Sch. 2 Pts. 1, 2)
- F2** Words in s. 105 inserted (6.4.2007) by Income Tax Act 2007 (c. 3), s. 1034(1), **Sch. 1 para. 601** (with Sch. 2)

106 Short title

This Act may be cited as the Finance Act 2005.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2005, Part 7.