



# Finance Act 2009

## 2009 CHAPTER 10

### PART 9

#### FINAL PROVISIONS

#### 126 Interpretation

(1) In this Act—

- “ALDA 1979” means the Alcoholic Liquor Duties Act 1979,
- “BGDA 1981” means the Betting and Gaming Duties Act 1981,
- “CAA 2001” means the Capital Allowances Act 2001,
- “CRCA 2005” means the Commissioners for Revenue and Customs Act 2005,
- “CTA 2009” means the Corporation Tax Act 2009,
- [<sup>F1</sup>“CTA 2010” means the Corporation Tax Act 2010,]
- “FISMA 2000” means the Financial Services and Markets Act 2000,
- “HODA 1979” means the Hydrocarbon Oil Duties Act 1979,
- “ICTA” means the Income and Corporation Taxes Act 1988,
- “IHTA 1984” means the Inheritance Tax Act 1984,
- “ITA 2007” means the Income Tax Act 2007,
- “ITEPA 2003” means the Income Tax (Earnings and Pensions) Act 2003,
- “ITTOIA 2005” means the Income Tax (Trading and Other Income) Act 2005,
- “OTA 1975” means the Oil Taxation Act 1975,
- “OTA 1983” means the Oil Taxation Act 1983,
- “PRTA 1980” means the Petroleum Revenue Tax Act 1980,
- “TCGA 1992” means the Taxation of Chargeable Gains Act 1992,
- [<sup>F2</sup>“TIOPA 2010” means the Taxation (International and Other Provisions) Act 2010,]
- “TMA 1970” means the Taxes Management Act 1970,
- “TPDA 1979” means the Tobacco Products Duty Act 1979,

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“VATA 1994” means the Value Added Tax Act 1994, and  
“VERA 1994” means the Vehicle Excise and Registration Act 1994.

(2) In this Act—

“FA”, followed by a year, means the Finance Act of that year, and  
“F(No.2)A”, followed by a year, means the Finance (No.2) Act of that year.

(3) In the tables in Part 1 of Schedule 1 to CAA 2001, Part 1 of Schedule 1 to ITEPA 2003 and Part 1 of Schedule 4 to ITTOIA 2005, at the beginning insert—

“FA followed by a year	The Finance Act of that year
F(No.2)A followed by a year	The Finance (No.2) Act of that year.”

(4) Omit all of the entries in those tables relating to a Finance Act or a Finance (No.2) Act.

(5) In the following provisions, for “the Finance Act” substitute “ FA ”

- (a) in CAA 2001, sections 70G(5), 70H(3) (in both places), 70O(4)(b), 105(2A), 186(3) and (5) (as amended by paragraph 5 of Schedule 27 to FA 2008), 257(2)(a), 360B(2)(a) and 360C(2)(b) and paragraph 105(2) of Schedule 3, and
- (b) in ITEPA 2003, sections 420(1)(h) and 702(5B), paragraph 78(2)(b) of Schedule 2 and paragraph 54 of Schedule 7.

(6) Accordingly, omit—

- (a) in FA 2004, in Schedule 35, paragraphs 49 and 65(2),
- (b) in F(No.2)A 2005, section 10(7),
- (c) in FA 2006, section 84(4), and
- (d) in FA 2008, in Schedule 25, paragraph 6.

#### Textual Amendments

- F1** Words in s. 126(1) inserted (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 1 para. 712** (with Sch. 2)
- F2** Words in s. 126(1) inserted (with effect in accordance with s. 381(1) of the amending Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), s. 381(1), **Sch. 8 para. 332** (with Sch. 9 paras. 1-9, 22)

**Changes to legislation:**

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**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. 102(4)(za) inserted by [2010 c. 33 Sch. 9 para. 3\(3\)](#)
- Sch. 53 para. 2A-2D and cross-heading inserted by [2010 c. 33 Sch. 9 para. 7](#)
- Sch. 53 para. 6A and cross-heading inserted by [2010 c. 33 Sch. 9 para. 8](#)
- Sch. 53 para. 11A11B and cross-heading inserted by [2010 c. 33 Sch. 9 para. 17](#)
- Sch. 53 para. 14A and cross-heading inserted by [2010 c. 33 Sch. 9 para. 18](#)
- Sch. 54 para. 9B9C and cross-heading inserted by [2010 c. 33 Sch. 9 para. 11](#) (Sch. 54 para. 9B is amended before it comes into force by [2016 c. 24, Sch. 1 para. 66\(5\)](#))
- Sch. 54 para. 12A12B and cross-heading inserted by [2010 c. 33 Sch. 9 para. 19](#)
- Sch. 54 Pt. A1 inserted by [2010 c. 33 Sch. 9 para. 10](#) (Sch. 9 para. 10 is amended before it comes into force by [2017 c. 32, Sch. 4 para. 182](#))
- Sch. 55 para. 6(3A)(za) inserted by [2015 c. 11 Sch. 20 para. 15\(2\)\(a\)](#)
- Sch. 55 para. 6(4A)(za) inserted by [2015 c. 11 Sch. 20 para. 15\(3\)\(a\)](#)
- Sch. 55 para. 17(4)(ba) inserted by [2015 c. 11 Sch. 20 para. 19](#)
- Sch. 56 para. 3(1)(d) omitted by [2021 c. 26 Sch. 27 para. 40\(4\)\(c\)](#)