



Finance Act 2014

2014 CHAPTER 26

PART 7

FINAL PROVISIONS

301 Power to update indexes of defined terms

- (1) The Treasury may by order amend any index of defined expressions contained in an Act relating to taxation, so as to make amendments consequential on any enactment.
- (2) In this section—
 - “enactment” means any provision made by or under an Act (whether before or after the passing of this Act);
 - “index of defined expressions” means a provision contained in an Act relating to taxation which lists where expressions used in the Act, or in a particular part of the Act, are defined or otherwise explained.
- (3) The power to make an order under this section is exercisable by statutory instrument.
- (4) An order under this section is subject to annulment in pursuance of a resolution of the House of Commons.

302 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,
 - “CEMA 1979” means the Customs and Excise Management Act 1979,
 - “CRCA 2005” means the Commissioners for Revenue and Customs Act 2005,
 - “CTA 2009” means the Corporation Tax Act 2009,
 - “CTA 2010” means the Corporation Tax Act 2010,

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“F(No.3)A 2010” means the Finance (No. 3) Act 2010,
“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,
“TCGA 1992” means the Taxation of Chargeable Gains Act 1992,
“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,
“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.

303 Short title

This Act may be cited as the Finance Act 2014.

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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. 212(4)(f) and word inserted by [2021 c. 26 Sch. 27 para. 43\(b\)\(ii\)](#)
- s. 212(5)(a)(iv) and word inserted by [2021 c. 26 Sch. 27 para. 43\(c\)\(ii\)](#)
- s. 212(5)(b)(iv) and word inserted by [2021 c. 26 Sch. 27 para. 43\(c\)\(iv\)](#)
- s. 212(5)(c)(iv) and word inserted by [2021 c. 26 Sch. 27 para. 43\(c\)\(v\)](#)
- Sch. 31 para. 2(3)(b) inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(iii\)](#)
- Sch. 31 para. 2(4A) inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(c\)](#)
- Sch. 31 para. 3(1A) inserted by [2017 c. 32 Sch. 14 para. 45\(3\)\(b\)](#)
- Sch. 31 para. 5(b) inserted by [2017 c. 32 Sch. 14 para. 45\(4\)\(c\)](#)
- Sch. 31 para. 2(3)(a) words inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(ii\)](#)
- Sch. 31 para. 5(a) words inserted by [2017 c. 32 Sch. 14 para. 45\(4\)\(b\)](#)
- Sch. 31 para. 2(3)(a) words renumbered as Sch. 31 para. 2(3)(a) by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(i\)](#)
- Sch. 31 para. 5(a) words renumbered as Sch. 31 para. 5(a) by [2017 c. 32 Sch. 14 para. 45\(4\)\(a\)](#)
- Sch. 32 para. 1(2)(b) inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(iii\)](#)
- Sch. 32 para. 1(3A) inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(c\)](#)
- Sch. 32 para. 1(2)(a) words inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(ii\)](#)
- Sch. 32 para. 1(2)(a) words renumbered as Sch. 32 para. 1(2)(a) by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(i\)](#)