



Finance (No. 2) Act 2005

2005 CHAPTER 22

PART 6

SUPPLEMENTARY PROVISIONS

70 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- (1) The enactments mentioned in Schedule 11 (which include provisions that are spent or of no practical utility) are repealed to the extent specified.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.

71 Interpretation

In this Act—

- “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;
- “ICTA” means the Income and Corporation Taxes Act 1988 (c. 1);
- [^{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);
- “VATA 1994” means the Value Added Tax Act 1994 (c. 23);
- “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 (No. 2) Act 2005, Part 6. (See end of Document for details)*

Textual Amendments

- F1** Definition "CTA 2009" in s. 71 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. 672** (with [Sch. 2 Pts. 1, 2](#))
- F2** Definition "ITA 2007" in s. 71 inserted (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 1 para. 606** (with [Sch. 2](#))

72 Short title

This Act may be cited as the Finance (No. 2) Act 2005.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2005, Part 6.