



Finance (No. 2) Act 2005

2005 CHAPTER 22

PART 6

SUPPLEMENTARY PROVISIONS

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).

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](#))

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2005, Section 71.