



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,
- “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,
- “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.

Status: This is the original version (as it was originally enacted).

- (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.

127 Short title

This Act may be cited as the Finance Act 2009.