



Finance Act 2015

2015 CHAPTER 11

PART 5

FINAL PROVISIONS

125 Commencement orders and regulations

- (1) In section 287(4) of TCGA 1992 (exceptions from negative resolution procedure), for paragraph (b) substitute—
 - “(b) if the order or regulations provide for any provision of an enactment relating to the taxation of chargeable gains to come into force or have effect in accordance with the order or regulations.”
- (2) In section 1014(6) of ITA 2007 (exceptions from negative resolution procedure), for paragraph (b) substitute—
 - “(b) if the order or regulations provide for any provision of the Income Tax Acts to come into force or have effect in accordance with the order or regulations.”
- (3) In section 1171(6) of CTA 2010 (exceptions from negative resolution procedure), for paragraph (b) substitute—
 - “(b) if the order or regulations provide for any provision of the Corporation Tax Acts to come into force or have effect in accordance with the order or regulations.”
- (4) The amendments made by this section have effect only in relation to powers conferred after this Act is passed.

126 Interpretation

- (1) In this Act—
 - “ALDA 1979” means the Alcoholic Liquor Duties Act 1979,
 - “CAA 2001” means the Capital Allowances Act 2001,
 - “CTA 2009” means the Corporation Tax Act 2009,

Status: This is the original version (as it was originally enacted).

“CTA 2010” means the Corporation Tax 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.

127 Short title

This Act may be cited as the Finance Act 2015.