



# Finance Act 2016

## 2016 CHAPTER 24

### PART 13

#### FINAL

#### 190 Interpretation

In this Act—

- “ALDA 1979” means the Alcoholic Liquor Duties Act 1979;
- “CAA 2001” means the Capital Allowances Act 2001;
- “CEMA 1979” means the Customs and Excise Management Act 1979;
- “CTA 2009” means the Corporation Tax Act 2009;
- “CTA 2010” means the Corporation Tax Act 2010;
- “FA”, followed by a year, means the Finance Act of that year;
- “F(No.2)A, followed by a year means the Finance (No.2) Act of that year;
- “F(No.3)A, followed by a year, means the Finance (No.3) Act of that year;
- “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;
- “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;
- “VERA 1994” means the Vehicle Excise and Registration Act 1994.

**Changes to legislation:**

Finance Act 2016, Section 190 is up to date with all changes known to be in force on or before 22 May 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

**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):

- Sch. 19 para. 12(5)(b) inserted by [2017 c. 32 Sch. 14 para. 49\(2\)\(c\)](#)
- Sch. 19 para. 12(5)(a) word inserted by [2017 c. 32 Sch. 14 para. 49\(2\)\(b\)](#)
- Sch. 19 para. 51(8)(b) words inserted by [2017 c. 32 Sch. 14 para. 48\(2\)](#)
- Sch. 19 para. 53(1) words inserted by [2017 c. 32 Sch. 14 para. 48\(4\)\(a\)](#)
- Sch. 19 para. 53(1) words inserted by [2017 c. 32 Sch. 14 para. 48\(4\)\(b\)](#)
- Sch. 19 para. 12(5)(a) words renumbered as Sch. 19 para. 12(5)(a) by [2017 c. 32 Sch. 14 para. 49\(2\)\(a\)](#)
- Sch. 19 para. 58(1) words substituted by [2017 c. 32 Sch. 14 para. 48\(5\)](#)
- Sch. 20 para. 1(4)(e) inserted by [2021 c. 26 Sch. 27 para. 47\(2\)](#)
- Sch. 20 para. 3(3)(d) and word inserted by [2021 c. 26 Sch. 27 para. 47\(3\)\(b\)](#)
- Sch. 20 para. 5(5) inserted by [2021 c. 26 Sch. 27 para. 47\(5\)](#)
- Sch. 22 para. 2(4B) inserted by [2021 c. 26 Sch. 27 para. 48\(2\)\(c\)](#)
- Sch. 22 para. 3(4A) inserted by [2021 c. 26 Sch. 27 para. 48\(3\)](#)