



# Finance Act 2020

## 2020 CHAPTER 14

### PART 4

#### MISCELLANEOUS AND FINAL

##### *Other*

### 113 Interpretation

In this Act the following abbreviations are references to the following Acts—

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ALDA 1979	Alcoholic Liquor Duties Act 1979
CAA 2001	Capital Allowances Act 2001
CTA 2009	Corporation Tax Act 2009
CTA 2010	Corporation Tax Act 2010
FA, followed by a year	Finance Act of that year
F(No.2)A, followed by a year	Finance (No.2) Act of that year
HODA 1979	Hydrocarbon Oil Duties Act 1979
IHTA 1984	Inheritance Tax Act 1984
ITA 2007	Income Tax Act 2007
ITEPA 2003	Income Tax (Earnings and Pensions) Act 2003
ITTOIA 2005	Income Tax (Trading and Other Income) Act 2005
TCGA 1992	Taxation of Chargeable Gains Act 1992
TCTA 2018	Taxation (Cross-border Trade) Act 2018

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**Changes to legislation:** There are currently no known outstanding effects  
for the Finance Act 2020, Section 113. (See end of Document for details)

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TMA 1970

TPDA 1979

VATA 1994

VERA 1994

Taxes Management Act 1970

Tobacco Products Duty Act 1979

Value Added Tax Act 1994

Vehicle Excise and Registration Act 1994

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**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2020, Section 113.