

These notes refer to the Finance Act 2010 (c.13) which received Royal Assent on 8 April 2010

FINANCE ACT 2010

EXPLANATORY NOTES

INTRODUCTION

Sections 69 & 70: Final Provisions

Section 69: Interpretation

1. This section provides for the use of abbreviations for a variety of Acts. For example, it provides for the use of “ICTA” as an abbreviation for the Income and Corporation Taxes Act 1988.

Section 70: Short Title

2. This section provides for the Act to be known as the “Finance Act 2010” upon Royal Assent.