Finance Act 2007

2007 CHAPTER 11

PART 8

FINAL PROVISIONS

113   Interpretation

(1) In this Act—

"BGDA 1981" means the Betting and Gaming Duties Act 1981 (c. 63),

"CAA 2001" means the Capital Allowances Act 2001 (c. 2),

"CEMA 1979" means the Customs and Excise Management Act 1979 (c. 2),

"CRCA 2005" means the Commissioners for Revenue and Customs Act 2005 (c. 11),

[F1"CTA 2009" means the Corporation Tax Act 2009;]

"ICTA" means the Income and Corporation Taxes Act 1988 (c. 1),

"IHTA 1984" means the Inheritance Tax Act 1984 (c. 51),

"ITA 2007" means the Income Tax Act 2007 (c. 3),

"ITEPA 2003" means the Income Tax (Earnings and Pensions) Act 2003 (c. 1),

"ITTOIA 2005" means the Income Tax (Trading and Other Income) Act 2005 (c. 5),

"TCGA 1992" means the Taxation of Chargeable Gains Act 1992 (c. 12),

"TMA 1970" means the Taxes Management Act 1970 (c. 9),

"VATA 1994" means the Value Added Tax Act 1994 (c. 23), and

"VERA 1994" means the Vehicle Excise and Registration Act 1994 (c. 22).

(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.

Textual Amendments

F1   Words in s. 113 inserted (with effect in accordance with s. 1329(1) of the amending Act) by
Corporation Tax Act 2009 (c. 4), s. 1329(1), **Sch. 1 para. 723** (with Sch. 2 Pts. 1, 2)

114   Repeals

Schedule 27 contains repeals.

115   Short title

This Act may be cited as the Finance Act 2007.

Status:

Point in time view as at 19/07/2011.

Changes to legislation:

Finance Act 2007, Part 8 is up to date with all changes known to be in force on or before 13 July 2024. 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.