



Finance Act 2015

2015 CHAPTER 11

PART 5

FINAL PROVISIONS

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,
- “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.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2015, Section 126.