



# Finance (No. 2) Act 2005

## 2005 CHAPTER 22

### PART 6

#### SUPPLEMENTARY PROVISIONS

#### 70 Repeals

- (1) The enactments mentioned in Schedule 11 (which include provisions that are spent or of no practical utility) are repealed to the extent specified.
- (2) The repeals specified in that Schedule have effect subject to the commencement provisions and savings contained or referred to in the notes set out in that Schedule.

#### 71 Interpretation

In this Act—

- “CAA 2001” means the Capital Allowances Act 2001 (c. 2);
- [<sup>F1</sup>“CTA 2009” means the Corporation Tax Act 2009;]
- “FA”, followed by a year, means the Finance Act of that year;
- “ICTA” means the Income and Corporation Taxes Act 1988 (c. 1);
- [<sup>F2</sup>“ITA 2007” means the Income Tax Act 2007; ]
- “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);
- “VATA 1994” means the Value Added Tax Act 1994 (c. 23);
- “VERA 1994” means the Vehicle Excise and Registration Act 1994 (c. 22).

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*Status: Point in time view as at 06/04/2018.*

*Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2005, Part 6. (See end of Document for details)*

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#### **Textual Amendments**

- F1** Definition "CTA 2009" in s. 71 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. 672** (with [Sch. 2 Pts. 1, 2](#))
- F2** Definition "ITA 2007" in s. 71 inserted (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 1 para. 606** (with [Sch. 2](#))

#### **72 Short title**

This Act may be cited as the Finance (No. 2) Act 2005.

**Status:**

Point in time view as at 06/04/2018.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 2005, Part 6.