



# Finance Act 2005

## 2005 CHAPTER 7

### PART 7

#### SUPPLEMENTARY PROVISIONS

#### 104 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- (1) The enactments mentioned in Schedule 11 (which include provisions that are spent or of no practical utility) are repealed to the extent specified.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.

#### 105 Interpretation

In this Act—

- “ALDA 1979” means the Alcoholic Liquor Duties Act 1979 (c. 4);
- “CAA 2001” means the Capital Allowances Act 2001 (c. 2);
- “FA”, followed by a year, means the Finance Act of that year;
- “F(No.2)A”, followed by a year, means the Finance (No.2) Act of that year;
- “HODA 1979” means the Hydrocarbon Oil Duties Act 1979 (c. 5);
- “ICTA” means the Income and Corporation Taxes Act 1988 (c. 1);
- “IHTA 1984” means the Inheritance Tax Act 1984 (c. 51);
- [<sup>F1</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);
- “TMA 1970” means the Taxes Management Act 1970 (c. 9);
- “VERA 1994” means the Vehicle Excise and Registration Act 1994 (c. 22).

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*Status: Point in time view as at 06/04/2007.*

*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2005, Part 7. (See end of Document for details)*

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**Textual Amendments**

- F1** Words in s. 105 inserted (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 1 para. 601](#) (with [Sch. 2](#))

**106 Short title**

This Act may be cited as the Finance Act 2005.

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**Changes to legislation:**

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