



Finance Act 2009

2009 CHAPTER 10

PART 9

FINAL PROVISIONS

126 Interpretation

(1) In this Act—

- “ALDA 1979” means the Alcoholic Liquor Duties Act 1979,
- “BGDA 1981” means the Betting and Gaming Duties Act 1981,
- “CAA 2001” means the Capital Allowances Act 2001,
- “CRCA 2005” means the Commissioners for Revenue and Customs Act 2005,
- “CTA 2009” means the Corporation Tax Act 2009,
- “FISMA 2000” means the Financial Services and Markets Act 2000,
- “HODA 1979” means the Hydrocarbon Oil Duties Act 1979,
- “ICTA” means the Income and Corporation Taxes Act 1988,
- “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,
- “OTA 1983” means the Oil Taxation Act 1983,
- “PRTA 1980” means the Petroleum Revenue Tax Act 1980,
- “TCGA 1992” means the Taxation of Chargeable Gains Act 1992,
- “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.

Status: Point in time view as at 21/07/2009. This version of this provision has been superseded.

Changes to legislation: Finance Act 2009, Section 126 is up to date with all changes known to be in force on or before 11 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. (See end of Document for details)

(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.

(3) In the tables in Part 1 of Schedule 1 to CAA 2001, Part 1 of Schedule 1 to ITEPA 2003 and Part 1 of Schedule 4 to ITTOIA 2005, at the beginning insert—

“FA followed by a year	The Finance Act of that year
F(No.2)A followed by a year	The Finance (No.2) Act of that year.”

(4) Omit all of the entries in those tables relating to a Finance Act or a Finance (No.2) Act.

(5) In the following provisions, for “the Finance Act” substitute “ FA ”

- (a) in CAA 2001, sections 70G(5), 70H(3) (in both places), 70O(4)(b), 105(2A), 186(3) and (5) (as amended by paragraph 5 of Schedule 27 to FA 2008), 257(2)(a), 360B(2)(a) and 360C(2)(b) and paragraph 105(2) of Schedule 3, and
- (b) in ITEPA 2003, sections 420(1)(h) and 702(5B), paragraph 78(2)(b) of Schedule 2 and paragraph 54 of Schedule 7.

(6) Accordingly, omit—

- (a) in FA 2004, in Schedule 35, paragraphs 49 and 65(2),
- (b) in F(No.2)A 2005, section 10(7),
- (c) in FA 2006, section 84(4), and
- (d) in FA 2008, in Schedule 25, paragraph 6.

Status:

Point in time view as at 21/07/2009. This version of this provision has been superseded.

Changes to legislation:

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