

# Finance (No. 2) Act 2015

## **2015 CHAPTER 33**

#### PART 7

#### **FINAL**

## 53 Interpretation

#### In this Act—

- "CAA 2001" means the Capital Allowances Act 2001,
- "CTA 2009" means the Corporation Tax Act 2009,
- "CTA 2010" means the Corporation Tax Act 2010,
- "FA", followed by a year, means the Finance Act of that year,
- "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,
  - "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,
  - "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Point in time view as at 18/11/2015.

## **Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Section 53.