



# Finance Act 2018

## 2018 CHAPTER 3

### PART 3

#### MISCELLANEOUS AND FINAL

#### *Final*

#### 49 Interpretation

In this Act the following abbreviations are references to the following Acts.

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CAA 2001	Capital Allowances Act 2001
CEMA 1979	Customs and Excise Management Act 1979
CTA 2009	Corporation Tax Act 2009
CTA 2010	Corporation Tax Act 2010
FA, followed by a year	Finance Act of that year
F(No.2)A, followed by a year	Finance (No.2) Act of that year
F(No.3)A, followed by a year	Finance (No.3) Act of that year
IHTA 1984	Inheritance Tax Act 1984
ITA 2007	Income Tax Act 2007
ITEPA 2003	Income Tax (Earnings and Pensions) Act 2003
ITTOIA 2005	Income Tax (Trading and Other Income) Act 2005
TCGA 1992	Taxation of Chargeable Gains Act 1992
TIOPA 2010	Taxation (International and Other Provisions) Act 2010
TMA 1970	Taxes Management Act 1970

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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2018, Section 49. (See end of Document for details)*

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TPDA 1979

Tobacco Products Duty Act 1979

VATA 1994

Value Added Tax Act 1994

VERA 1994

Vehicle Excise and Registration Act 1994

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**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2018, Section 49.