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## **Finance Act, 2008**

### **Section 165 - Interpretation**

1) In this Act- "ALDA 1979" means the Alcoholic Liquor Duties Act 1979 (c. 4), "BGDA 1981" means the Betting and Gaming Duties Act 1981 (c. 63), "CAA 2001" means the Capital Allowances Act 2001 (c. 2), "CEMA 1979" means the Customs and Excise Management Act 1979 (c. 2), "CRCA 2005" means the Commissioners for Revenue and Customs Act 2005 (c. 11), "CTTA 1984" means the Capital Transfer Tax Act 1984 (c. 51), "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), "ITA 2007" means the Income Tax Act 2007 (c. 3), "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), "OTA 1975" means the Oil Taxation Act 1975 (c. 22), "TCGA 1992" means the Taxation of Chargeable Gains Act 1992 (c. 12), "TMA 1970" means the Taxes Management Act 1970 (c. 9), "TPDA 1979" means the Tobacco Products Duty Act 1979 (c. 7), "VATA 1994" means the Value Added Tax Act 1994 (c. 23), and "VERA 1994" means the Vehicle Excise and Registration Act 1994 (c. 22). (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.