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SCHEDULES

SCHEDULE 1 U.K.

WORDS AND EXPRESSIONS DEFINED

Modifications etc. (not altering text)

C1 Sch. 1 excluded in part (6.4.2003 with effect in accordance with s. 723(1) of the excluding Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), s. 721(6)(b) (subject to Sch. 7)

Definitions

"Associated state" means a territory maintaining a status of association with the United Kingdom in accordance with the ^{M1}West Indies Act 1967. [16th February 1967]

"Bank of England" means, as the context requires, the Governor and Company of the Bank of England or the bank of the Governor and Company of the Bank of England.

"Bank of Ireland" means, as the context requires, the Governor and Company of the Bank of Ireland or the bank of the Governor and Company of the Bank of Ireland.

"British Islands" means the United Kingdom, the Channel Islands and the Isle of Man. [1889]

"British possession" means any part of Her Majesty's dominions outside the United Kingdom; and where parts of such dominions are under both a central and a local legislature, all parts under the central legislature are deemed, for the purposes of this definition, to be one British possession. [1889]

"Building regulations", in relation to England and Wales, [F2has the meaning given by section 122 of the Building Act 1984]

"Central funds", in an enactment providing in relation to England and Wales for the payment of costs out of central funds, means money provided by Parliament.

"Charity Commissioners" means the Charity Commissioners for England and Wales referred to in [F3 section 1 of the Charities Act 1993].

"Church Commissioners" means the Commissioners constituted by the M2Church Commissioners Measure 1947.

"Colonial legislature", and "legislature" in relation to a British possession, mean the authority, other than the Parliament of the United Kingdom or Her Majesty in Council, competent to make laws for the possession. [1889]

"Colony" means any part of Her Majesty's dominions outside the British Islands except—

- (a) countries having fully responsible status within the Commonwealth;
- (b) territories for whose external relations a country other than the United Kingdom is responsible;
- (c) associated states:

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and where parts of such dominions are under both a central and a local legislature, all parts under the central legislature are deemed for the purposes of this definition to be one colony. [1889]

"Commencement", in relation to an Act or enactment, means the time when the Act or enactment comes into force.

"Committed for trial" means—

- (a) in relation to England and Wales, committed in custody or on bail by a magistrates' court pursuant to [F4section 6 of the Magistrates' Courts Act 1980], or by any judge or other authority having power to do so, with a view to trial before a judge and jury; [1889]
- (b) in relation to Northern Ireland, committed in custody or on bail by a magistrates' court pursuant to [F5Article 37 of the Magistrates' Courts (Northern Ireland) Order 1981], or by a court, judge, resident magistrate, justice of the peace or other authority having power to do so, with a view to trial on indictment. [1st January 1979]

"The Communities", "the Treaties" or "the Community Treaties" and other expressions defined by section 1 of and Schedule 1 to the M3European Communities Act 1972 have the meanings prescribed by that Act.

"Comptroller and Auditor General" means the Comptroller-General of the receipt and issue of Her Majesty's Exchequer and Auditor-General of Public Accounts appointed in pursuance of the M4Exchequer and Audit Departments Act 1866.

"Consular officer" has the meaning assigned by Article 1 of the Vienna Convention set out in Schedule 1 to the M5Consular Relations Act 1968.

[F6 "The Corporation Tax Acts" means the enactments relating to the taxation of the income and chargeable gains of companies and of company distributions (including provisions relating to income tax);]

"County court" means—

- (a) in relation to England and Wales, a court held for a district under [F7the County Courts Act 1984]; [1846]
- (b) in relation to Northern Ireland, a court held for a division under the County Courts [F8(Northern Ireland) Order 1980]. [1889]

"Court of Appeal" means—

- (a) in relation to England and Wales, Her Majesty's Court of Appeal in England;
- (b) in relation to Northern Ireland, Her Majesty's Court of Appeal in Northern Ireland.

"Court of summary jurisdiction", "summary conviction" and "Summary Jurisdiction Acts", in relation to Northern Ireland, have the same meanings as in Measures of the Northern Ireland Assembly and Acts of the Parliament of Northern Ireland.

"Crown Court" means-

- (a) in relation to England and Wales, the Crown Court constituted by section 4 of the M6Crown Courts Act 1971;
- (b) in relation to Northern Ireland, the Crown Court constituted by section 4 of the M⁷Judicature (Northern Ireland) Act 1978.

"Crown Estate Commissioners" means the Commissioners referred to in section 1 of the M8 Crown Estate Act 1961.

"England" means, subject to any alteration of boundaries under Part IV of the ^{M9}Local Government Act 1972, the area consisting of the counties established by section 1 of that Act, Greater London and the Isles of Scilly. [1st April 1974].

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"Financial year" means, in relation to matters relating to the Consolidated Fund, the National Loans Fund, or moneys provided by Parliament, or to the Exchequer or to central taxes or finance, the twelve months ending with 31st March. [1889]

"Governor-General" includes any person who for the time being has the powers of the Governor-General, and "Governor", in relation to any British possession, includes the officer for the time being administering the government of that possession. [1889]

"High Court" means-

- (a) in relation to England and Wales, Her Majesty's High Court of Justice in England;
- (b) in relation to Northern Ireland, Her Majesty's High Court of Justice in Northern Ireland.

"The Income Tax Acts" means all enactments relating to income tax, including any provisions of the Corporation Tax Acts which relate to income tax.

"Land" includes building and other structures, land covered with water, and any estate, interest, easement, servitude or right in or over land. [1st January 1979].

"Lands Clauses Acts" means—

- (a) in relation to England and Wales, the M10Lands Clauses Consolidation Act 1845 and the M11Lands Clauses Consolidation Acts Amendment Act 1860, and any Acts for the time being in force amending those Acts; [1889]
- (b) in relation to Scotland, the M12Lands Clauses Consolidation (Scotland) Act 1845 and the M13Lands Clauses Consolidation Acts Amendment Act 1860, and any Acts for the time being in force amending those Acts; [1889]
- (c) in relation to Northern Ireland, the enactments defined as such by section 46(1) of the M14Interpretation Act Northern Ireland) 1954. [1889]

"Local land charges register", in relation to England and Wales, means a register kept pursuant to section 3 of the M15 Local Land Charges Act 1975, and "the appropriate local land charges register" has the meaning assigned by section 4 of that Act.

"London borough" means a borough described in Schedule 1 to the M16London Government Act 1963, "inner London borough" means one of the boroughs so described and numbered from 1 to 12 and "outer London borough" means one of the boroughs so described and numbered from 13 to 32, subject (in each case) to any alterations made under Part IV of the M17Local Government Act 1972 [F9 or Part II of the Local Government Act 1992].

"Lord Chancellor" means the Lord High Chancellor of Great Britain.

"Magistrates' court" has the meaning assigned to it-

- (a) in relation to England and Wales, by [F10 section 148 of the Magistrates' Courts Act 1980];
- (b) in relation to Northern Ireland, by [F11Article 2(2) of the Magistrates' Courts (Northern Ireland) Order 1981].

"Month" means calendar month. [1850]

"National Debt Commissioners" means the Commissioners for the Reduction of the National Debt.

"Northern Ireland legislation" has the meaning assigned by section 24(5) of this Act. [1st January 1979]

"Oath" and "affidavit" include affirmation and declaration, and "swear" includes affirm and declare.

"Ordnance Map" means a map made under powers conferred by the M18 Ordnance Survey Act 1841 or the M19 Boundary Survey (Ireland) Act 1854.

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"Parliamentary Election" means the election of a Member to serve in Parliament for a constituency. [1889]

"Person" includes a body of persons corporate or unincorporate. [1889]

"Police area", "police authority" and other expressions relating to the police have the meaning or effect described—

- (a) in relation to England and Wales, by [F12 section 101(1) of the Police Act 1996];
- (b) in relation to Scotland, by sections 50 and 51(4) of the M20Police (Scotland) Act 1967.

"The Privy Council" means the Lords and others of Her Majesty's Most Honourable Privy Council.

[F134 Registered" in relation to nurses, midwives and health visitors, means registered in the register maintained by the United Kingdom Central Council for Nursing, Midwifery and Health Visiting by virtue of qualifications in nursing, midwifery or health visiting, as the case may be.]

"Registered medical practitioner" means a fully registered person within the meaning of [F14the Medical Act 1983]. [1st January 1979]

"Rules of Court" in relation to any court means rules made by the authority having power to make rules or orders regulating the practice and procedure of that court, and in Scotland includes Acts of Adjournal and Acts of Sederunt; and the power of the authority to make rules of court (as above defined) includes power to make such rules for the purpose of any Act which directs or authorises anything to be done by rules of court. [1889]

"Secretary of State" means one of Her Majesty's Principal Secretaries of State.

[F15. Sewerage undertaker", in relation to England and Wales, shall be construed in accordance with section 6 of the Water Industry Act 1991].

"Sheriff", in relation to Scotland, includes sheriff principal. [1889]

[F164] The standard scale", with reference to a fine or penalty for an offence triable only summarily,—

- (a) in relation to England and Wales, has the meaning given by section 37 of the M²¹Criminal Justice Act 1982;
- (b) in relation to Scotland, has the meaning given by section 225(1) of the Criminal Procedure (Scotland) Act 1995];
- (c) in relation to Northern Ireland, has the meaning given by Article 5 of the M22Fines and Penalties (Northern Ireland) Order 1984.

"Statutory declaration" means a declaration made by virtue of the M23Statutory Declarations Act 1835.

 $[^{\text{F17}}$ 'Statutory maximum", with reference to a fine or penalty on summary conviction for an offence,—

- (a) in relation to England and Wales, means the prescribed sum within the meaning of section 32 of the M24Magistrates' Courts Act 1980;
- (b) in relation to Scotland, means the prescribed sum within the meaning of section 225(8) of the Criminal Procedure (Scotland) Act 1995]; and
- (c) in relation to Northern Ireland, means the prescribed sum within the meaning of Article 4 of the Fines and Penalties (Northern Ireland) Order 1984.

"Supreme Court" means—

(a) in relation to England and Wales, the Court of Appeal and the High Court together with the Crown Court;

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(b) in relation to Northern Ireland, the Supreme Court of Judicature of Northern Ireland.

[F18": The Tax Acts" means the Income Tax Acts and the Corporation Tax Acts.] "The Treasury" means the Commissioners of Her Majesty's Treasury.

"United Kingdom" means Great Britain and Northern Ireland. [12th April 1927]

[F1944 Wales" means the combined area of the counties which were created by section 20 of the M25 Local Government Act 1972, as originally enacted, but subject to any alteration made under section 73 of that Act (consequential alteration of boundary following alteration of watercourse).]

[F20cc Water undertaker", in relation to England and Wales, shall be construed in accordance with section 6 of the Water Industry Act 1991].

"Writing" includes typing, printing, lithography, photography and other modes of representing or reproducing words in a visible form, and expressions referring to writing are construed accordingly.

Textual Amendments

- F1 Entry repealed by British Nationality Act 1981 (c. 61, SIF 87), s. 52(8), Sch. 9
- F2 Words substituted by Building Act 1984 (c. 55, SIF 15), s. 133(1), Sch. 6 para. 19
- **F3** Words in definition of "Charity Commissioners" in Sch. 1 substituted (1.8.1993) by 1993 c. 10, ss. 98(1), 99(1), Sch. 6 para. 15
- F4 Words substituted by Magistrates' Courts Act 1980 (c. 43, SIF 82), s. 154, Sch. 7 para. 169(a)
- F5 Words substituted by S.I. 1981/1675 (N.I. 26), s. 170(2), Sch. 6 para. 56(a)
- **F6** Definition substituted by Finance Act 1987 (c. 16, SIF 63:1), ss. 2(8), 71, **Sch. 15 para. 12**
- F7 Words substituted by County Courts Act 1984 (c. 28, SIF 34), s. 148(1), Sch. 2 Pt. V para. 68
- F8 Words substituted by S.I. 1980/397 (N.I. 3), Sch. 1 Pt. II
- F9 Sch 1: words in definition of "London borough" inserted (31.10.1992) by Local Government Act 1992 (c. 19), s. 27(1), Sch. 3 para. 21; S.I. 1992/2371, art. 2
- F10 Words substituted by Magistrates' Courts Act 1980 (c. 43, SIF 82), s. 154, Sch. 7 para. 169(b)
- F11 Words substituted by S.I. 1981/1675 (N.I. 26), s. 170(2), Sch. 6 para. 56(b)
- F12 In Sch. 1 in definition of "police area" words substituted (22.8.1996) by 1996 c. 16, ss. 103, 104(1), Sch. 7 Pt. II para. 32
- F13 Definition inserted by Nurses, Midwives and Health Visitors Act 1979 (c. 36), s. 24(2), Sch. 7 para. 30
- **F14** Words substituted by Medical Act 1983 (c. 54, SIF 83:1), s. 56(1), Sch. 5 para. 18
- **F15** Definition inserted (E.W.) by Water Act 1989 (c. 15, SIF 130), ss. 58(7), 101(1), 141(6), 160(1)(2)(4), 163, 189(4)-(10), 190, 193(1), Sch. 25 para. 55(2), Sch. 26 paras. 3(1)(2), 17, 40(4), 57(6), **58**
- **F16** Definition inserted by Criminal Justice Act 1988 (c. 33, SIF 39:1), ss. 123(6), 170(1), Sch. 8 para. 16, Sch. 15 para. 58(a)
- F17 Definition inserted by Criminal Justice Act 1988 (c. 33, SIF 39:1), ss. 123(6), 170(1), Sch. 8 para. 16, Sch. 15 para. 58(b)
- F18 Definition substituted by Finance Act 1987 (c. 16, SIF 63:1), ss. 2(8), 71, Sch. 15 para. 12
- **F19** Definition of "Wales" in Sch. 1 substituted (3.4.1995) by 1994 c. 19, s. 1(3), **Sch. 2 para. 9** (with ss. 54(5)(7), 55(5), Sch. 17 para. 22(1), 23(2)); S.I. 1995/852, art. 3, **Sch. 1**
- **F20** Definition substituted by Water Act 1989 (c. 15, SIF 130), ss. 58(7), 101(1), 141(6), 160(1)(2)(4), 163, 189(4)-(10), 190, 193(1), Sch. 25 para. 55(3), Sch. 26 paras. 3(1)(2), 17, 40(4), 57(6), **58**

Marginal Citations

- **M1** 1967 c. 4.
- M2 1947 C.A.M. No. 2.
- **M3** 1972 c. 68.
- **M4** 1866 c. 39.

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M5
     1968 c. 18.
M6
     1971 c. 23.
M7
     1978 c. 23.
     1961 c. 55.
M9
     1972 c. 70.
M10 1845 c. 18.
M11 1860 c. 106.
M12 1845 c. 19.
M13 1860 c. 106.
M14 1954 c. 33 (N.I.)
M15 1975 c. 76.
M16 1963 c. 33.
M17 1972 c. 70.
M18 1841 c. 30.
M19 1854 c. 17.
M20 1967 c. 77.
M21 1982 c. 48 (39:1).
M22 S.I. 1984/703 (N.I. 3).
M23 1835 c. 62.
M24 1980 c. 43 (82).
M25 1972 c. 70.
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Status:

Point in time view as at 22/08/1996.

Changes to legislation:

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