

*Status: Point in time view as at 21/07/2008. This version of this provision has been superseded.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2002, Paragraph 52. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 16

#### COMMUNITY INVESTMENT TAX RELIEF

##### **Modifications etc. (not altering text)**

- C1** Sch. 16 modified by 2005 c. 7, s. 54A (as inserted (10.7.2008) by [The Alternative Finance Arrangements \(Community Investment Tax Relief\) Order 2008 \(S.I. 2008/1821\)](#), arts. 1, 2)

#### **PART 8**

##### SUPPLEMENTARY AND GENERAL

##### *Index of defined expressions*

- 52 In this Schedule the following expressions are defined or otherwise explained by the provisions indicated:

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[ <sup>F1</sup> Accreditation period	paragraph 4(3)]
associate	paragraph 50
the Board	paragraph 51(1)
body	paragraph 51(1)
the CDFI	paragraph 1(2)
disposal	paragraph 48
the five year period	paragraph 3
held continuously (in relation to securities or shares)	paragraph 49
the invested amount	paragraph 21
the investment	paragraph 1
the investment date	paragraph 3
the investor	paragraph 1
issue of securities or shares	paragraph 46
owner (in relation to a loan)	paragraph 15(2)
the 1992 Act	paragraph 51(1)
period of restriction	paragraph 33

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relief	paragraph 51(1)
tax relief certificate	paragraph 12

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**Textual Amendments**

- F1** Words in Sch. 16 para. 52 inserted (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 1 para. 419\(37\)](#) (with [Sch. 2](#))

**Commencement Information**

- I1** Sch. 16 para. 52 in force at 23.1.2003 by [S.I. 2003/88](#), [arts. 2, 3](#)

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**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2002, Paragraph 52.