

SCHEDULES

SCHEDULE 2

SECURITIES

Contracts for differences

- 7 (1) Rights under a contract which does not provide for the delivery of securities but whose purpose or pretended purpose is to secure a profit or avoid a loss by reference to fluctuations in—
- (a) a share index or other similar factor connected with relevant securities;
 - (b) the price of particular relevant securities; or
 - (c) the interest rate offered on money placed on deposit.
- (2) In sub-paragraph (1) “relevant securities” means any security falling within any other paragraph of this Schedule.