



TABLE OF ORIGINS AND DESTINATIONS

Income Tax (Trading and Other Income) Act 2005

Chapter 5

£21.00

INCOME TAX (TRADING AND OTHER INCOME) ACT 2005 (c. 5)

TABLE OF ORIGINS

This Table shows the origins of the provisions of the Income Tax (Trading and Other Income) Act 2005.

It is followed by a Table of Destinations for the Act, which starts on page 128.

The following abbreviations are used in the Table of Origins –

Acts of Parliament

FA 1942	Finance Act 1942 (c. 21)
TMA 1970	Taxes Management Act 1970 (c. 9)
IA 1978	Interpretation Act 1978 (c. 30)
ICTA	Income and Corporation Taxes Act 1988 (c. 1)
FA 1988	Finance Act 1988 (c. 39)
CDPA 1988	Copyright, Designs and Patents Act 1988 (c. 48)
FA 1989	Finance Act 1989 (c. 26)
FA 1990	Finance Act 1990 (c. 29)
ENT(S)A 1990	Enterprise and New Towns (Scotland) Act 1990 (c. 35)
FA 1991	Finance Act 1991 (c. 31)
PCA 1991	Planning and Compensation Act 1991 (c. 34)
SS(CP)A 1992	Social Security (Consequential Provisions) Act 1992 (c. 6)
SS(CP)(NI)A 1992	Social Security (Consequential Provisions) (Northern Ireland) Act 1992 (c. 9)
TCGA 1992	Taxation of Chargeable Gains Act 1992 (c. 12)
F(No.2)A 1992	Finance (No.2) Act 1992 (c. 48)
FA 1993	Finance Act 1993 (c. 34)
FA 1994	Finance Act 1994 (c. 9)
VATA 1994	Value Added Tax Act 1994 (c. 23)
TrMA 1994	Trade Marks Act 1994 (c. 26)
FA 1995	Finance Act 1995 (c. 4)
FA 1996	Finance Act 1996 (c. 8)
ERA 1996	Employment Rights Act 1996 (c. 18)
P(CP)(S)A 1997	Planning (Consequential Provisions) (Scotland) Act 1997 (c. 11)
FA 1997	Finance Act 1997 (c. 16)
F(No.2)A 1997	Finance (No.2) Act 1997 (c. 58)

Acts of Parliament

NLA 1998	National Lottery Act 1998 (c. 22)
FA 1998	Finance Act 1998 (c. 36)
FA 1999	Finance Act 1999 (c. 16)
FISMA 2000	Financial Services and Markets Act 2000 (c. 8)
FA 2000	Finance Act 2000 (c. 17)
CAA 2001	Capital Allowances Act 2001 (c. 2)
FA 2001	Finance Act 2001 (c. 9)
TCA 2002	Tax Credits Act 2002 (c. 21)
FA 2002	Finance Act 2002 (c. 23)
ITEPA 2003	Income Tax (Earnings and Pensions) Act 2003 (c. 1)
FA 2003	Finance Act 2003 (c.14)
CA 2003	Courts Act 2003 (c. 39)
FA 2004	Finance Act 2004 (c. 12)

Statutory instruments

IT(PLA)R 1956	Income Tax (Purchased Life Annuity) Regulations 1956 (S.I. 1956/1230)
FA(CSS)(AD)O 1995	Finance Act 1995 (Contractual Savings Schemes) (Appointed Day) Order 1995 (S.I. 1995/1778)
ER(NI)O 1996	Employment Rights (Northern Ireland) Order 1996 (S.I. 1996/1919 (N.I. 16))
IT(FA)(BA)O 1996	Income Tax (Furnished Accommodation) (Basic Amount) Order 1996 (S.I. 1996/2953)
OIC(T)R 1997	Open-ended Investment Companies (Tax) Regulations 1997 (S.I. 1997/1154)
NAW(TF)O 1999	National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672)
PPB(T)R 1999	Personal Portfolio Bonds (Tax) Regulations 1999 (S.I. 1999/1029)
SA(TFSM)O 1999	Scotland Act (Transfer of Functions to the Scottish Ministers etc.) Order 1999 (S.I. 1999/1750)
PPB(T)(A)R 2001	Personal Portfolio Bonds (Tax) (Amendment) Regulations 2001 (S.I. 2001/2724)
FISMA(CA)(T)O 2001	Financial Services and Markets Act 2000 (Consequential Amendments) (Taxes) Order 2001 (S.I. 2001/3629)
MAFF(D)O 2002	Ministry of Agriculture, Fisheries and Food (Dissolution) Order 2002 (S.I. 2002/794)
US(A)(EDS)R 2003	Uncertified Securities (Amendment) (Eligible Debt Securities) Regulations 2003 (S.I. 2003/1633)

Other Abbreviation

Annex 1, Change 1 Change 1 in Annex 1 of the Explanatory Notes to the Act

In this Table—

(a) Annex 1, Change 151 (definition of “personal representatives” and replacement of “executors and administrators” with “personal representatives”) is not separately acknowledged in each of the provisions where that change is made.

(b) FA 1998 Sch.7 para.1 (which removes unnecessary references to gains in numerous provisions of ICTA) is not separately acknowledged where the amended provision is the origin of a provision of the Act.

<i>Provision</i>	<i>Origin</i>
1 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
(5)	Drafting.
(6)	Drafting.
2 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
3 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
(5)	Drafting.
(6)	Drafting.
4 (1)	ICTA s.18(1) (part), (2) (part), (3) (“Case I”), (3) (“Case II”); FA 1995 Sch.6 para.2.
(2)	ICTA s.18(1), (2), (3); FA 1995 Sch.6 para.2; FA 1996 Sch.7 para.4; ITEPA 2003 Sch.6 para.5; drafting.
5	ICTA s.18(1) (Sch.D para.(a)(ii)), (1) (Sch.D para.(a)(iii) (part)), (2) (part), (3) (“Case I”), (3) (“Case II”), (3) (“Case V”) (part).
6 (1)	ICTA s.18(1) (Sch.D para.(a)(ii)) (part).
(2)	ICTA s.18(1) (Sch.D para.(a)(iii)) (part).
(3)	ICTA s.18(1) (Sch.D para.(a)(ii)) (part), (1) (Sch.D para.(a)(iii)) (part).

<i>Provision</i>	<i>Origin</i>
7 (1)	ICTA s.60(1), s.65(3), s.68(3); FA 1994 s.200, s.207(2); Annex 1, Change 1.
(2)	ICTA s.60(2), s.65(3); FA 1994 s.207(2); Annex 1, Change 1.
(3)	Drafting.
(4)	ICTA s.65(1), (3), (4); FA 1996 Sch.20 para.3; FA 1998 Sch.5 para.23.
(5)	ICTA s.18(3); drafting.
8	ICTA s.59(1).
9 (1)	ICTA s.53(1); drafting.
(2)	ICTA s.53(2) (part); drafting.
(3)	Drafting.
10 (1)	ICTA s.53(3) (part).
(2)	ICTA s.53(3) (part).
(3)	ICTA s.53(3) (part), (4) (part); FA 1988 Sch.6 para.6(7); drafting.
11 (1)	ICTA s.53(4) (part); FA 1988 Sch.6 para.3(2).
(2)	ICTA s.53(3) (part); FA 1988 Sch.6 para.2(1).
(3)	Drafting.
12 (1)	ICTA s.55(1); Annex 1, Change 2.
(2)	ICTA s.55(1); Annex 1, Change 2.
(3)	ICTA s.55(1); Annex 1, Change 2.
(4)	ICTA s.55(2).
(5)	Drafting.
13 (1)	ICTA s.555(1).
(2)	ICTA s.556(1) (part), (4) (part).
(3)	ICTA s.556(1) (part), (4) (part).
(4)	ICTA s.556(1) (part), (4) (part).
(5)	ICTA s.556(2), (4) (part).
(6)	ICTA s.556(5) (part).
(7)	ICTA s.557(1), (4) (part).
(8)	ICTA s.555(1) (part), s.556(1) (part), (5) (part), s.557(1) (part), s.558(6); drafting.
14 (1)	ICTA s.556(3), (4) (part).
(2)	ICTA s.557(2), (4) (part).
(3)	ICTA s.557(3).
(4)	ICTA s.558(5).

<i>Provision</i>	<i>Origin</i>
15 (1)	ICTA s.314(1) (part), (2); ITEPA 2003 Sch.6 para. 40.
(2)	ICTA s.314(1) (part).
(3)	ICTA s.314(1) (part).
16 (1)	ICTA s.492(1) (part).
(2)	ICTA s.492(1) (part).
(3)	ICTA s.502(1) (“oil extraction activities”), (1) (“oil rights”).
17 (1)	ICTA s.110A(1) (part), (2); FA 1995 s.124(1).
(2)	ICTA s.110A(1) (part); FA 1995 s.124(1).
(3)	ICTA s.110A(1) (part); FA 1995 s.124(1).
(4)	ICTA s.110A(1) (part); FA 1995 s.124(1); drafting.
(5)	Drafting.
18 (1)	Drafting.
(2)	ICTA s.337(1) (part); FA 2002 Sch.30 para.1(1).
19 (1)	ICTA s.65(3) (part), s.68(3) (part), s.98(1), (2), (4); FA 1998 s.41(1).
(2)	ICTA s.65(3) (part), s.68(3) (part), s.98(2); FA 1998 s.41(1).
(3)	ICTA s.65(3) (part), s.68(3) (part), s.98(3); FA 1998 s.41(1).
20 (1)	Annex 1, Change 3.
(2)	Annex 1, Change 3.
(3)	Annex 1, Change 3.
(4)	Annex 1, Change 3.
21 (1)	Annex 1, Change 4.
(2)	Annex 1, Change 4.
(3)	Annex 1, Change 4.
(4)	Annex 1, Change 4.
(5)	Annex 1, Change 4.
(6)	Annex 1, Change 4.
(7)	Annex 1, Change 4.
22 (1)	ICTA s.120(1) (part); Annex 1, Change 5.
(2)	ICTA s.120(1) (part); Annex 1, Change 5.
(3)	ICTA s.120(1) (part); Annex 1, Change 5.
(4)	ICTA s.120(5) (part).
(5)	ICTA s.120(5) (part); Annex 1, Change 5.
(6)	ICTA s.120(5) (part).

<i>Provision</i>	<i>Origin</i>
(7)	Annex 1, Change 5.
23	Drafting.
24	The provisions on which this section is based are numerous and are not separately acknowledged.
25 (1)	FA 1998 s.42(1); FA 2002 s.103(5).
(2)	FA 1998 s.42(2).
(3)	FA 1998 s.42(4).
(4)	FA 1998 s.42(5).
26 (1)	FA 1998 s.46(2) (part).
(2)	FA 1998 s.46(2) (part).
27 (1)	FA 1998 s.46(1) (part).
(2)	FA 1998 s.46(1) (part).
(3)	FA 1998 s.46(1) (part).
28	Drafting.
29	ICTA s.74(1) (part).
30 (1)	ICTA Sch.5 paras.1(1), 7, 9(1), (2), (5).
(2)	ICTA Sch.5 para.1(2).
(3)	ICTA Sch.5 para. 9(4); FA 2000 s.76(2).
(4)	ICTA Sch.5 para.9(1) (part).
31 (1)	ICTA s.79(1) (part), 79A(1) (part), 79B(1) (part), s.82A(1) (part), s.82B(1) (part), s.83 (part), s.86(1) (part), s.90(1) (part), s.579(2) (part), s.588(3) (part), s.589A(8) (part); FA 1988 s.73(2) (part); FA 1990 s.76; FA 1993 s.108; FA 2000 Sch.19 para.5(1); FA 2003 s.180(1); Annex 1, Change 6; drafting.
(2)	ICTA s.79(1) (part), 79A(1) (part), 79B(1) (part), s.82A(1) (part), s.82B(1) (part), s.83 (part), s.86(1) (part), s.90(1) (part), s.579(2) (part), s.588(3) (part), s.589A(8) (part); FA 1988 s.73(2) (part); FA 1990 s.76; FA 1993 s.108; FA 2000 Sch.19 para.5(1); FA 2003 s.180(1); Annex 1, Change 6; drafting.
(3)	ICTA s.79(1) (part), 79A(1) (part), 79B(1) (part), s.82A(1) (part), s.82B(1) (part), s.83 (part), s.86(1) (part), s.90(1) (part), s.579(2) (part), s.588(3) (part), s.589A(8) (part); FA 1988 s.73(2) (part); FA 1990 s.76; FA 1993 s.108; FA 2000 Sch.19 para.5(1); FA 2003 s.180(1); Annex 1, Change 6; drafting.
32	The provisions on which this section is based are numerous and are not separately acknowledged.
33	ICTA s.74(1) (part); FA 1994 s.144(2).

<i>Provision</i>	<i>Origin</i>
34 (1)	ICTA s.74(1) (part); FA 1994 s.144(2).
(2)	ICTA s.74(1) (part); FA 1994 s.144(2).
35 (1)	ICTA s.74(1) (part), (2), s.89; FA 1994 s.144(1), (2), (6); FA 1996 Sch.20 para.4; Annex 1, Change 7.
(2)	ICTA s.74(1) (part).
36 (1)	FA 1989 s.43(1); ITEPA 2003 Sch.6 para.157; FA 2004 Sch.17 para.4; drafting.
(2)	FA 1989 s.43(1); ITEPA 2003 Sch.6 para.157
(3)	FA 1989 s.43(4); ITEPA 2003 Sch.6 para.157
37 (1)	FA 1989 s.43(2); ITEPA 2003 Sch.6 para.157.
(2)	FA 1989 s.43(3); ITEPA 2003 Sch.6 para.157.
(3)	FA 1989 s.43(5); ITEPA 2003 Sch.6 para.157; FA 2004 Sch.17 para.4; Annex 1, Change 8.
(4)	FA 1989 s.43(6); ITEPA 2003 Sch.6 para.157.
(5)	FA 1989 s.43(7); ITEPA 2003 Sch.6 para.157.
38 (1)	FA 2003 Sch.24 para.1(1).
(2)	FA 2003 Sch.24 para.1(3) (part).
(3)	FA 2003 Sch.24 para.1(4).
(4)	FA 2003 Sch.24 para.8; FA 2004 s.245(5), (8).
(5)	Drafting.
39 (1)	FA 2003 Sch.24 para.1(2); FA 2004 s.245(2).
(2)	FA 2003 Sch.24 para. 9(1); FA 2004 s.245(6).
40 (1)	FA 2003 Sch.24 para.2(1).
(2)	FA 2003 Sch.24 para.2(1).
(3)	FA 2003 Sch.24 para.2(1), (3).
(4)	FA 2003 Sch.24 para.2(1).
(5)	FA 2003 Sch.24 para. 2(1); FA 2004 s.245(3).
(6)	FA 2003 Sch.24 para.2(1).
(7)	FA 2003 Sch.24 para.2(2), (4).
41 (1)	FA 2003 Sch.24 para.2(5); FA 2004 s.245(4).
(2)	FA 2003 Sch.24 para.5(1), (2).
(3)	FA 2003 Sch.24 para.5(3).
42 (1)	FA 2003 Sch.24 para.4(1).
(2)	FA 2003 Sch.24 para.4(1).
(3)	FA 2003 Sch.24 para.4(2).
(4)	FA 2003 Sch.24 para.4(2).

<i>Provision</i>	<i>Origin</i>
(5)	FA 2003 Sch.24 para.4(3).
43 (1)	FA 2003 Sch.24 para.6 (part).
(2)	FA 2003 Sch.24 para.6 (part).
(3)	FA 2003 Sch.24 para.6 (part).
44 (1)	FA 2003 Sch.24 paras.3, 9(1); FA 2004 s.245(7).
(2)	FA 2003 Sch.24 para.9(2).
45 (1)	ICTA s.577(1) (part), (7) (part), (8); CAA 2001 Sch.2 para.51.
(2)	ICTA s.577(3) (part); drafting
(3)	Drafting.
(4)	ICTA s.577(5), (7) (part), (8); CAA 2001 Sch.2 para.51.
46 (1)	ICTA s.577(3) (part), (5), (10); drafting.
(2)	ICTA s.577(10).
(3)	ICTA s.577(5) (part).
47 (1)	ICTA s.577(3) (part), (5), (8), (9), (10); CAA 2001 Sch.2 para.51; drafting.
(2)	ICTA s.577(10).
(3)	ICTA s.577(8); FA 2001 s.73; Annex 1, Change 9.
(4)	ICTA s.577(5).
(5)	ICTA s.577(9).
48 (1)	ICTA s.578A(1), (2); CAA 2001 Sch.2 para.52; FA 2001 Sch.12 para.11.
(2)	ICTA s.578A(3); CAA 2001 Sch.2 para.52.
(3)	ICTA s.578A(4); CAA 2001 Sch.2 para.52.
(4)	ICTA s.578A(4); CAA 2001 Sch.2 para.52; Annex 1, Change 10.
(5)	ICTA s.578B(4); CAA 2001 Sch.2 para.52.
49 (1)	ICTA s.578B(1); CAA 2001 Sch.2 para.52.
(2)	ICTA s.578B(2) (part); CAA 2001 Sch.2 para.52; Annex 1 Change 11.
(3)	ICTA s.578B(2) (part); CAA 2001 Sch.2 para.52.
(4)	ICTA s.578B(2) (part); CAA 2001 Sch.2 para.52.
(5)	ICTA s.578B(2) (part); CAA 2001 Sch.2 para.52.
(6)	ICTA s.578B(3); CAA 2001 Sch.2 para.52.
50 (1)	ICTA s.578A(2A); CAA 2001 Sch.2 para.52; FA 2002 s.60(1).
(2)	ICTA s.578A(2B); CAA 2001 Sch.2 para.52; FA 2002 s.60(1).

<i>Provision</i>	<i>Origin</i>
(3)	FA 2002 s.60(2) (part).
51	ICTA s.74(1) (part); FA 1994 s.144(2).
52 (1)	ICTA s.368(4) (part).
(2)	ICTA s.368(4) (part).
(3)	ICTA s.368(5) (part).
(4)	ICTA s.368(5) (part).
(5)	ICTA s.368(6) (part); Annex 1, Change 12.
(6)	Drafting.
53 (1)	ICTA s.617(3), (4) (part); SS(CP)A 1992 Sch.2 para.93(4); SS(CP)(NI)A 1992 Sch.2 para.33(4).
(2)	ICTA s.617(4) (part).
(3)	ICTA s.617(4) (part); FA 1999 s.61.
54 (1)	TMA s.90(1); ICTA s.827(1) (part), (1A) (part), (1B) (part), (1C) (part), (1D) (part), (1E) (part), (1F) (part), (1G) (part); FA 1994 s.18(7), Sch.7 para.31; VATA 1994 Sch.14 para.10(2) (part); FA 1996 Sch.5 para.40; FA 1998 s.33; FA 2000 Sch.7 para.4; FA 2001 s.49(3); FA 2003 s.40, s.147(1), Sch.18 para.3(6); FA 2004 s.71(3).
(2)	TMA s.90(1); ICTA s.827(1) (part), (1A) (part), (1B) (part), (1C) (part), (1D) (part), (1E) (part), (1F) (part), (1G) (part); FA 1994 s.18(7), Sch.7 para.31; VATA 1994 Sch.14 para.10(2) (part); FA 1996 Sch.5 para.40; FA 1998 s.33; FA 2000 Sch.7 para.4; FA 2001 s.49(3); FA 2003 s.40, s.147(1), Sch.18 para.3(6); FA 2004 s.71(3).
(3)	ICTA s.827(1) (part); VATA 1994 Sch.14 para.10(2) (part).
55 (1)	ICTA s.577A(1); FA 1993 s.123; FA 2002 s.68.
(2)	ICTA s.577A(1A); FA 1993 s.123; FA 1994 s.141(2).
56	The provisions on which this section is based are numerous and are not separately acknowledged.
57 (1)	ICTA s.401(1); FA 1993 s.109(1).
(2)	ICTA s.401(1); FA 1995 s.120.
58 (1)	ICTA s.77(1), (2).
(2)	ICTA s.77(6) (part).
(3)	ICTA s.77(6) (part).
(4)	ICTA s.77(6) (part), (7).
(5)	Drafting.
59 (1)	ICTA s.77(3) (part).
(2)	ICTA s.77(3) (part).
(3)	ICTA s.77(4).

<i>Provision</i>	<i>Origin</i>
(4)	ICTA s.77(5) (part).
(5)	ICTA s.77(5) (part).
(6)	ICTA s.77(5) (part).
60 (1)	ICTA s.87(1); FA 1998 Sch.5 para.34; Annex 1, Change 13.
(2)	ICTA s.87(2) (part); FA 1998 s.46(3).
(3)	ICTA s.87(2) (part); drafting.
(4)	Drafting.
(5)	ICTA s.87(8).
(6)	Drafting.
(7)	Drafting.
61 (1)	ICTA s.87(2) (part).
(2)	Drafting.
(3)	ICTA s.87(2) (part), (3) (part).
(4)	ICTA s.87(2) (part), (9).
(5)	ICTA s.87(2) (part), (3) (part), (9); Annex 1, Change 14.
(6)	Drafting.
62 (1)	ICTA s.87(7) (part); CAA 2001 Sch.2 para.18.
(2)	ICTA s.87(7) (part).
(3)	ICTA s.87(7) (part).
63 (1)	ICTA s.87(4) (part).
(2)	ICTA s.87(4) (part).
(3)	ICTA s.87(6).
(4)	Drafting.
64 (1)	ICTA s.87(5) (part); Annex 1, Change 13.
(2)	ICTA s.87(5) (part); Annex 1, Change 15.
(3)	ICTA s.87(5) (part).
(4)	ICTA s.87(5) (part).
(5)	ICTA s.87(5) (part); Annex 1, Change 15.
(6)	Annex 1, Change 15; drafting.
(7)	Drafting.
65 (1)	ICTA s.87(5) (part).
(2)	ICTA s.87(5) (part).
(3)	ICTA s.87(5) (part).
(4)	ICTA s.87(5) (part); Annex 1, Change 15.

<i>Provision</i>	<i>Origin</i>
(5)	ICTA s.87(5) (part).
(6)	ICTA s.87(5) (part); Annex 1, Change 14.
66	Drafting.
67 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
68 (1)	ICTA s.74(1) (part); FA 1994 s.144(2).
(2)	ICTA s.74(1) (part); FA 1994 s.144(2).
(3)	ICTA s.74(1) (part); FA 1994 s.144(2).
69 (1)	FA 1988 s.73(2) (part); ITEPA 2003 Sch.6 para.155(2).
(2)	FA 1988 s.73(2) (part); ITEPA 2003 Sch.6 para.155(2).
70 (1)	ICTA s.86(1) (part), (3) (part).
(2)	ICTA s.86(1) (part), (2) (part); Annex 1, Change 16.
(3)	ICTA s.86(1) (part), (3) (part); FA 1999 s.58(2), (3).
71 (1)	IA 1978 s.17(2) (part); ICTA s.86(4); FA 1999 s.58(4).
(2)	ICTA s.86(5); FA 1999 s.58(4).
(3)	ICTA s.86(6); FA 1999 s.58(4).
72 (1)	ICTA s.86A(1); FA 1993 s.69; ITEPA 2003 Sch.6 para.13(1), (2).
(2)	ICTA s.86A(2) (part), (3); FA 1993 s.69.
(3)	ICTA s.86A(1A); FA 1993 s.69; ITEPA 2003 Sch.6 para.13(3).
73 (1)	ICTA s.589A(1) (part), (7), (8) (part), s.589B(5); FA 1993 s.108; ITEPA 2003 Sch.6 para.69(2).
(2)	ICTA s.589A(1) (part); FA 1993 s.108; ITEPA 2003 Sch.6 para.69(2).
(3)	ICTA s.589A(1A); FA 1993 s.108; ITEPA 2003 Sch.6 para.69(2).
74 (1)	ICTA s.588(1) (part), (3) (part); ITEPA 2003 Sch.6 para.67(2), (3).
(2)	ICTA s.588(1) (part), (3) (part); ITEPA 2003 Sch.6 para.67(2), (3), Annex 1, Change 17.
75 (1)	ICTA s.588(5) (part).
(2)	ICTA s.588(5) (part); FA 1996 Sch.18 para.10; ITEPA 2003 Sch.6 para.67(5).
(3)	ICTA s.588(5) (part).

<i>Provision</i>	<i>Origin</i>
(4)	ICTA s.588(6); ITEPA 2003 Sch.6 para.67(6); Annex 1, Change 149.
(5)	ICTA s.588(7) (part); Annex 1, Change 149.
(6)	ICTA s.588(7) (part).
76 (1)	ICTA s.579(2) (part), (5), (part); ERA 1996 Sch.1 para.35(1),(2); FA 1998 Sch.5 para.43.
(2)	ICTA s.580(1) (part); ERA 1996 s.166(2) (part), Sch.1 para.35(1),(3); ER(NI)O 1996 Art.201(2) (part), Sch.1.
(3)	ICTA s.580(1) (part); ERA 1996 s.166(2) (part), Sch.1 para.35(1),(3); ER(NI)O 1996 Art.201(2) (part), Sch.1.
77 (1)	ICTA s.579(2) (part).
(2)	ICTA s.579(2) (part).
(3)	ICTA s.579(2) (part), s.580(1) (part); ERA 1996 Sch.1 para.35(1),(3).
(4)	ICTA s.579(2) (part); ERA 1996 Sch.1 para.35(1),(2).
(5)	ICTA s.113(2) (part), s.579(2) (part); FA 1994 s.216(1); drafting.
(6)	ICTA s.579(2) (part), (5) (part).
78 (1)	ICTA s.579(5) (part).
(2)	ICTA s.579(5) (part), s.580(1) (part); ERA 1996 Sch.1 para.35(1),(2); FA 1998 Sch.5 para.43; Annex 1, Change 14.
(3)	ICTA s.579(5) (part); ERA 1996 Sch.1 para.35(1),(2).
79 (1)	ICTA s.90(1) (part), (4), s.580(1) (part); ERA 1996 Sch.1 para.35(1),(3); ER(NI)O 1996 Sch.1; Annex 1, Change 18.
(2)	ICTA s.90(3) (part), s.113(2) (part); FA 1994 s.216(1); drafting.
(3)	ICTA s.90(1) (part).
(4)	ICTA s.90(2), (4), s.580(1) (part); ERA 1996 Sch.1 para.35(1), (3); ER(NI)O 1996 Sch.1.
(5)	ICTA s.90(1) (part); Annex 1, Change 18.
(6)	ICTA s.90(1) (part).
80 (1)	ICTA s.579(6) (part), s.580(1) (part); ERA 1996 Sch.1 para.35(1), (2); ER(NI)O 1996 Sch.1; Annex 1, Change 19.
(2)	ICTA s.579(6) (part).
81 (1)	FA 1989 s.112(1), (2) (part), (3), (4), s.113(1) (part).
(2)	FA 1989 s.112(2) (part), (5), (6).
(3)	FA 1989 s.113(2).
(4)	FA 1989 s.112(7), (8).

<i>Provision</i>	<i>Origin</i>
(5)	FA 1989 s.113(3).
(6)	FA 1989 s.113(4), (5).
(7)	FA 1989 s.113(1) (part).
82 (1)	ICTA s.79(1) (part), s.79A(1) (part), s.79B(1) (part); FA 1990 s.76; FA 1994 s.145(3); FA 2003 s.180(1).
(2)	ICTA s.79(1) (part), s.79A(1) (part), s.79B(1) (part); FA 1990 s.76; FA 1994 s.145(3); FA 2003 s.180(1)
(3)	ICTA s.79(3) (part), s.79A(3) (part), s.79B(3) (part); FA 1990 s.76; FA 1994 s.145(3); FA 2003 s.180(1); Annex 1, Change 20.
(4)	ICTA s.79(3) (part), s.79A(3) (part), s.79B(3) (part); FA 1990 s.76; FA 1994 s.145(3); FA 2003 s.180(1).
(5)	ICTA s.79(9) (part), s.79A(4) (part), s.79B(4) (part); FA 1990 s.76; FA 2003 s.180(1); Annex 1, Changes 21 and 22.
(6)	ICTA s.79(9) (part), s.79A(4) (part), s.79B(4) (part); FA 1990 s.76; FA 2003 s.180(1); Annex 1, Changes 21 and 22.
(7)	Annex 1, Change 20.
83 (1)	ICTA s.79(1) (part), s.79A(1) (part); FA 1990 s.76; FA 1994 s.145(3).
(2)	ICTA s.79(4) (part); NAW(TF)O 1999 art.2, Sch.1; SA(TFSM)O 1999 art.2, Sch.1; Annex 1, Change 19.
(3)	ICTA s.79A(5) (part); FA 1990 s.76.
(4)	ICTA s.79A(5) (part); FA 1990 s.76.
(5)	ICTA s.79A(5) (part); FA 1990 s.76; FA 1994 s.145(4).
84 (1)	ICTA s.79(4) (part).
(2)	ICTA s.79(5).
(3)	ICTA s.79(4) (part).
(4)	ICTA s.79(4) (part).
(5)	ICTA s.79(6).
(6)	ICTA s.79(7).
85 (1)	Drafting.
(2)	ICTA s.79(8) (part).
(3)	ICTA s.79(4) (part).
(4)	ICTA s.79(8) (part).
(5)	ICTA s.79(8) (part).
86 (1)	ICTA s.79B(5); FA 2003 s.180(1).
(2)	ICTA s.79B(6), (7); FA 2003 s.180(1).
(3)	ICTA s.79B(8) (part); FA 2003 s.180(1).

<i>Provision</i>	<i>Origin</i>
87 (1)	ICTA s.82A(1) (part); FA 2000 Sch.19 para.5(1).
(2)	ICTA s.82A(2); FA 2000 Sch.19 para.5(1).
(3)	ICTA s.82A(3); FA 2000 Sch.19 para.5(1).
(4)	ICTA s.82A(4); FA 2000 Sch.19 para.5(1).
(5)	ICTA s.82A(5); FA 2000 Sch.19 para.5(1).
(6)	Drafting.
88 (1)	ICTA s.82B(1) (part); FA 2000 Sch.19 para.5(1).
(2)	ICTA s.82B(1) (part); FA 2000 Sch.19 para.5(1).
(3)	ICTA s.82B(2); FA 2000 Sch.19 para.5(1).
(4)	ICTA s.82B(1) (part); FA 2000 Sch.19 para.5(1).
(5)	ICTA s.82B(3); FA 2000 Sch.19 para.5(1).
(6)	ICTA s.82B(4); FA 2000 Sch.19 para.5(1); Annex 1, Change 149.
(7)	ICTA s.82B(5); FA 2000 Sch.19 para.5(1).
(8)	Drafting.
89 (1)	ICTA s.83 (part); Annex 1, Change 23.
(2)	Drafting.
90 (1)	ICTA s.83 (part); CDPA 1988 Sch.7 para.36(1), (2); TrMA 1994 s.106(2), Sch.5; Annex 1, Change 23.
(2)	Drafting.
91	ICTA s.88 (part); Annex 1, Change 24.
92 (1)	ICTA s.80(1) (part), (3), (5) (part), s.81(1), (4); Annex 1, Change 25; drafting.
(2)	ICTA s.80(2) (part), (7), s.81(1); Annex 1, Change 26; drafting.
(3)	ICTA s.80(2) (part), (5), s.81(1); Annex 1, Change 25.
(4)	ICTA s.80(1) (part), (5) (part), s.81(1).
93 (1)	ICTA s.80(2) (part), (4) (part).
(2)	ICTA s.80(4) (part); Annex 1, Change 14.
(3)	ICTA s.80(8); Annex 1, Change 14.
(4)	ICTA s.81(1), (2).
(5)	ICTA s.81(5); Annex 1, Change 14.
94 (1)	ICTA s.80(6) (part).
(2)	ICTA s.80(6) (part).
(3)	ICTA s.80(9).
95	The provisions on which this section is based are numerous and are not separately acknowledged.

<i>Provision</i>	<i>Origin</i>
96 (1)	Drafting.
(2)	Drafting.
97 (1)	ICTA s.94(1) (part).
(2)	ICTA s.94(1) (part), (2).
98 (1)	ICTA s.106(2) (part).
(2)	ICTA s.106(2) (part).
(3)	ICTA s.106(1) (part), (2) (part); drafting.
99 (1)	FA 1999 Sch.6 para.1(1) (part), (2).
(2)	FA 1999 Sch.6 para.1(1) (part).
(3)	FA 1999 Sch.6 para.1(1) (part).
(4)	FA 1999 Sch.6 para.1(1) (part).
100 (1)	FA 1999 Sch.6 para.5; CAA 2001 Sch.2 para.104.
(2)	FA 1999 Sch.6 para.6.
(3)	FA 1999 Sch.6 para.7 (part).
(4)	FA 1999 Sch.6 para.7 (part).
101 (1)	FA 1999 Sch.6 para.2(1).
(2)	FA 1999 Sch.6 para.2(2).
(3)	FA 1999 Sch.6 para.2(3).
102 (1)	FA 1999 Sch.6 para.3(1) (part).
(2)	FA 1999 Sch.6 para.3(4).
(3)	FA 1999 Sch.6 para.3(1) (part).
(4)	FA 1999 Sch.6 para.3(2).
(5)	FA 1999 Sch.6 para.3(3).
103	FA 1999 Sch.6 para.8(1), (2).
104 (1)	ICTA s.491(1) (part), (3) (part), (4), (8), (10); Annex 1, Change 27.
(2)	ICTA s.491(3) (part), (4), (10).
(3)	ICTA s.491(3) (part), (6), (10); Annex 1, Change 22.
(4)	ICTA s.491(1) (part).
(5)	ICTA s.491(2).
(6)	ICTA s.491(1); drafting.
(7)	ICTA s.491(11) (part).
105 (1)	ICTA s.93(1) (part), (2) (part).
(2)	ICTA s.93(1) (part), (2) (part), (3).
(3)	Drafting.

<i>Provision</i>	<i>Origin</i>
106 (1)	ICTA s.74(1) (part); Annex 1, Change 28.
(2)	ICTA s.74(1) (part); Annex 1, Change 28.
107	ICTA s.83A(1) (part), s.84(1) (part); FA 1991 s.68; FA 1999 s.55(1).
108 (1)	ICTA s.83A(1), (2) (part), s.84(1) (part); FA 1991 s.68; FA 1999 s.55(1); FA 2002 Sch.18 para.9(3); Annex 1, Changes 29, 30 and 31.
(2)	ICTA s.83A(3) (part), s.84(3) (part); FA 1991 s.68; FA 1999 s.55(1).
(3)	ICTA s.84(5); FA 1991 s.68; FA 2002 Sch.18 para.1; drafting.
(4)	ICTA s.83A(1) (part), s.507(1); NLA 1998 s.24; FA 1999 s.55(1).
(5)	Drafting.
109 (1)	ICTA s.83A(4), s.84(4); FA 1991 s.68; FA 1999 s.55(1); CAA 2001 Sch.2. para.17; drafting.
(2)	ICTA s.83A(4), s.84(4); FA 1991 s.68; FA 1999 s.55(1); Annex 1, Changes 21 and 22.
110 (1)	ICTA s.84(5) (part); FA 1991 s.68; NAW(TF)O 1999 art.2, Sch.1; Annex 1, Change 19.
(2)	ICTA s.84(5) (part); FA 1991 s.68.
(3)	ICTA s.84(6); FA 1991 s.68; NAW(TF)O 1999 art.2, Sch.1; Annex 1, Changes 19 and 149.
(4)	ICTA s.84(7) (part); FA 1991 s.68; NAW(TF)O 1999 art.2, Sch.1.
(5)	ICTA s.84(7) (part); FA 1991 s.68.
(6)	ICTA s.84(8); FA 1991 s.68.
111 (1)	ICTA Sch.5 para.1(2), (3).
(2)	ICTA Sch.5 paras.1(2), 2(1), 3(1).
(3)	ICTA Sch.5 para.9(1).
(4)	Drafting.
112 (1)	ICTA Sch.5 paras. 8(1), (5) (part), 9(2), (4) (part).
(2)	ICTA Sch.5 para.8(5) (part).
(3)	ICTA Sch.5 para.8(2) (part)
(4)	ICTA Sch.5 para.8(2) (part).
(5)	ICTA Sch.5 para.8(3) (part)
(6)	ICTA Sch.5 para.8(3) (part).
(7)	ICTA Sch.5 para.9(4); FA 2000 s.76(2).

<i>Provision</i>	<i>Origin</i>
113 (1)	Drafting.
(2)	ICTA Sch.5 para.8(6).
(3)	ICTA Sch.5 para.3(12).
(4)	ICTA Sch.5 para.3(12).
(5)	ICTA Sch.5 paras.8(4), 9(3).
(6)	Annex 1, Change 32.
114 (1)	ICTA Sch.5 para.3(2) (part).
(2)	ICTA Sch.5 para.3(2) (part).
115 (1)	ICTA Sch.5 para.3(2) (part), (3) (part).
(2)	ICTA Sch.5 para.3(2) (part).
(3)	ICTA Sch.5 para.3(3) (part).
(4)	ICTA Sch.5 para.3(3) (part).
116 (1)	ICTA Sch.5 para.3(4) (part).
(2)	ICTA Sch.5 para.3(4) (part); drafting.
(3)	Drafting.
(4)	ICTA Sch.5 para.3(4) (part).
(5)	ICTA Sch.5 para.3(5).
117 (1)	Drafting
(2)	ICTA Sch.5 para.3(6) (part).
(3)	ICTA Sch.5 para.3(6) (part).
(4)	ICTA Sch.5 para.3(6) (part).
(5)	ICTA Sch.5 para.3(6)(part).
118 (1)	ICTA Sch.5 para.3(10) (part).
(2)	ICTA Sch.5 para.3(10) (part).
(3)	ICTA Sch.5 para.3(10) (part).
(4)	ICTA Sch.5 para.3(10) (part).
(5)	ICTA Sch.5 para.3(10) (part).
119 (1)	ICTA Sch.5 para.3(8) (part); Annex 1, Change 33.
(2)	ICTA Sch.5 para.3(8) (part); Annex 1, Change 33.
(3)	ICTA Sch.5 para.3(8) (part); Annex 1, Change 33.
120 (1)	ICTA Sch.5 para.3(7) (part), (8) (part), (9) (part).
(2)	ICTA Sch.5 para.3(7) (part), (9) (part); drafting.
(3)	ICTA Sch.5 para.3(9) (part).
(4)	ICTA Sch.5 para.3(11); Annex 1, Change 33.
(5)	ICTA Sch.5 para.3(8) (part), (9) (part).

<i>Provision</i>	<i>Origin</i>
(6)	ICTA Sch.5 para.3(3) (part), (7) (part).
(7)	Annex 1, Change 32.
121 (1)	Drafting.
(2)	ICTA Sch.5 para.3(9) (part).
(3)	ICTA Sch.5 para.3(9) (part).
(4)	ICTA Sch.5 para.3(9) (part).
122 (1)	ICTA Sch.5 para.3(8) (part), (9) (part).
(2)	ICTA Sch.5 para.3(9) (part).
(3)	ICTA Sch.5 para.3(9) (part).
(4)	ICTA Sch.5 para.3(8) (part).
123 (1)	Drafting.
(2)	ICTA Sch.5 para.3(9) (part).
(3)	ICTA Sch.5 para.3(9) (part).
(4)	ICTA Sch.5 para.3(9) (part).
124 (1)	ICTA Sch.5 para.2(2).
(2)	ICTA Sch.5 para.2(3),(5), (6) (part); FA 1994 Sch.19 para.43(1), (3); drafting.
(3)	ICTA Sch.5 para.2(6) (part); FA 1994 Sch.19 para.43(3); Annex 1, Change 34; drafting.
(4)	ICTA Sch.5 para.2(2); drafting.
(5)	ICTA Sch.5 para.2(4) (part).
(6)	ICTA Sch.5 para.2(1); drafting.
(7)	ICTA Sch.5 para.2(4) (part); FA 1994 Sch.19 para.43(2); Annex 1, Change 35; drafting.
(8)	Drafting.
125 (1)	ICTA Sch.5 para.4 (part).
(2)	ICTA Sch.5 para.4 (part); Annex 1, Change 36.
126 (1)	ICTA Sch.5 para.6(1) (part).
(2)	ICTA Sch.5 para.6(1) (part), (2) (part), (4) (part), (5); FA 1994 Sch.19 para.43(4); Annex 1, Change 37.
(3)	ICTA Sch.5 para.6(3); FA 1994 Sch.19 para.43(4); drafting.
(4)	ICTA Sch.5 para.6(1) (part).
127 (1)	ICTA Sch.5 para.5(1) (part).
(2)	ICTA Sch.5 para.5(1) (part), (2).
(3)	ICTA Sch.5 para.5(2)
(4)	ICTA Sch.5 para.5(1) (part).

<i>Provision</i>	<i>Origin</i>
(5)	ICTA Sch.5 para.5(1) (part).
(6)	ICTA Sch.5 para.5(1) (part).
128 (1)	ICTA Sch.5 para.10 (part); Annex 1, Change 149.
(2)	ICTA Sch.5 para.10 (part).
129 (1)	ICTA Sch.5 para.11 (part).
(2)	ICTA Sch.5 para.11 (part).
130 (1)	Drafting.
(2)	F(No.2)A 1992 s.40A(1) (part), (5) (part), s.43(1) (part); CAA 2001 Sch.2 para.82; Annex 1, Change 38.
(3)	F(No.2)A 1992 s.40A(1) (part), (5) (part), s.42(2) (part), (3) (part), s.43(1) (part); CAA 2001 Sch.2 para.82; Annex 1, Change 38.
(4)	F(No.2)A 1992 s.40A(5), s.43(2) (part); CAA 2001 Sch.2 para.82; Annex 1, Change 38.
(5)	Annex 1, Change 39; drafting.
(6)	F(No.2)A 1992 s.41(2).
(7)	Drafting.
131 (1)	F(No.2)A 1992 s.43(1) (part), (2) (part); Films Act 1985 (c.21) Sch.1 para.1(1).
(2)	F(No.2)A 1992 s.43(2) (part); Films Act 1985 Sch.1 para.1(3).
(3)	F(No.2)A 1992 s.43(2) (part); Films Act 1985 Sch.1 para.1(4).
(4)	F(No.2)A 1992 s.43(1) (part).
(5)	F(No.2)A 1992 s.43(3).
132 (1)	F(No.2)A 1992 s.40A(5) (part), s.43(1) (part); CAA 2001 Sch.2 para.85; Annex 1, Change 38.
(2)	F(No.2)A 1992 s.43(1) (part).
(3)	F(No.2)A 1992 s.43(1) (part).
133	F(No.2)A 1992 s.40B(3), s.40D(5), s.43(1) (part); CAA 2001 Sch.2 para.82.
134 (1)	F(No.2)A 1992 s.40A(1) (part); CAA 2001 Sch.2 para.82.
(2)	F(No.2)A 1992 s.40A(2); CAA 2001 Sch.2 para.82; drafting.
(3)	F(No.2)A 1992 s.40A(3); CAA 2001 Sch.2 para.82.
(4)	F(No.2)A 1992 s.40A(1) (part); CAA 2001 Sch.2 para.82.
135 (1)	F(No.2)A 1992 s.40B(1), s.40C(2) (part); CAA 2001 Sch.2 para.82; Annex 1, Change 38.
(2)	Drafting.

<i>Provision</i>	<i>Origin</i>
(3)	F(No.2)A 1992 s.40B(4) (part); CAA 2001 Sch.2 para.82
(4)	F(No.2)A 1992 s.40B(4) (part); CAA 2001 Sch.2 para.82; drafting.
(5)	F(No.2)A 1992 s.40B(5); CAA 2001 Sch.2 para.82; Annex 1, Change 40; drafting.
(6)	F(No.2)A 1992 s.40C(1) (part), s.41(7); CAA 2001 Sch.2 para.82.
(7)	F(No.2)A 1992 s.40C(1) (part); CAA 2001 Sch.2 para.82; Annex 1, Change 41.
136	F(No.2)A 1992 s.41(1) (part), s.42(1) (part), (2) (part), (3) (part), (8) (part).
137 (1)	F(No.2)A 1992 s.41(1) (part); FA 2002 s.99(1) (part).
(2)	F(No.2)A 1992 s.41(3), (4).
(3)	F(No.2)A 1992 s.41(1) (part).
(4)	F(No.2)A 1992 s.41(1) (part); Annex 1, Change 40.
(5)	F(No.2)A 1992 s.41(5).
(6)	F(No.2)A 1992 s.41(1) (part).
(7)	F(No.2)A 1992 s.41(7) (part); Annex 1, Change 41.
(8)	F(No.2)A 1992 s.41(7) (part).
138 (1)	F(No.2)A 1992 s.42(1) (part), (2) (part), (3) (part); FA 2002 s.99(1) (part).
(2)	F(No.2)A 1992 s.42(1) (part).
(3)	F(No.2)A 1992 s.42(4) (part); drafting.
(4)	F(No.2)A 1992 s.42(4) (part); drafting.
(5)	F(No.2)A 1992 s.42(4) (part); F(No.2)A 1997 s.48(4), (5); Annex 1, Change 40.
(6)	F(No.2)A 1992 s.42(5).
(7)	F(No.2)A 1992 s.42(7).
139 (1)	F(No.2)A 1992 s.42(1) (part), (2) (part); F(No.2)A 1997 s.48(1) (part), (2) (part), (8), (9), (11); FA 2002 s.99(1) (part).
(2)	F(No.2)A 1992 s.42(1) (part).
(3)	F(No.2)A 1997 s.48(1) (part).
(4)	F(No.2)A 1997 s.48(6A) (part); FA 2002 s.100(3).
(5)	F(No.2)A 1992 s.42(1) (part); F(No.2)A 1997 s.48(1) (part).
(6)	F(No.2)A 1992 s.42(7).

<i>Provision</i>	<i>Origin</i>
140 (1)	F(No.2)A 1992 s.42(1) (part), (3) (part); F(No.2)A 1997 s.48(1) (part), (2) (part), (8), (9), (11); FA 2002 s.99(1) (part), s.101(1) (part).
(2)	FA 2002 s.101(1) (part), (2) (part).
(3)	F(No.2)A 1992 s.42(1) (part).
(4)	F(No.2)A 1997 s.48(1) (part).
(5)	F(No.2)A 1997 s.48(3).
(6)	F(No.2)A 1992 s.42(1) (part); F(No.2)A 1997 s.48(1) (part).
(7)	F(No.2)A 1992 s.42(7).
141 (1)	Drafting.
(2)	F(No.2)A 1997 s.48(6).
(3)	F(No.2)A 1997 s.48(6A) (part); FA 2002 s.100(3).
(4)	F(No.2)A 1997 s.48(7).
142 (1)	F(No.2)A 1997 s.48(9).
(2)	CAA 2001 s.5(1).
(3)	CAA 2001 s.5(2).
(4)	CAA 2001 s.5(3).
(5)	CAA 2001 s.5(4).
(6)	CAA 2001 s.5(5).
(7)	CAA 2001 s.5(6).
143 (1)	F(No.2)A 1992 s.40D(1), (2) (part); CAA 2001 Sch.2 para.82; FA 2002 s.99(1) (part).
(2)	F(No.2)A 1992 s.40D(3) (part); CAA 2001 Sch.2 para.82.
(3)	F(No.2)A 1992 s.40D(3) (part); CAA 2001 Sch.2 para.82.
(4)	F(No.2)A 1992 s.40D(3) (part), (4) (part); CAA 2001 Sch.2 para.82.
(5)	F(No.2)A 1992 s.40D(6); CAA 2001 Sch.2 para.82.
(6)	F(No.2)A 1992 s.40D(7); CAA 2001 Sch.2 para.82.
144 (1)	Drafting.
(2)	FA 2002 s.99(2)(part).
(3)	FA 2002 s.99(2) (part).
(4)	FA 2002 s.99(2) (part).
145	The provisions on which this section are based are numerous and are not separately acknowledged.
146	FA 2000 Sch.23 para.1.

<i>Provision</i>	<i>Origin</i>
147 (1)	FA 2000 Sch.23 para.2(1) (part); FA 2002 s.103(4) (part).
(2)	FA 2000 Sch.23 paras.2(1) (part), 5.
(3)	FA 2000 Sch.23 para.2(2).
(4)	FA 2000 Sch.23 para.2(3).
148 (1)	FA 2000 Sch.23 para.3(1) (part), (2); FA 2002 s.103(4) (part).
(2)	FA 2000 Sch.23 paras.3(1) (part), 5; FA 2002 s.103(4) (part).
(3)	FA 2000 Sch.23 paras.3(3), 5; FA 2002 s.103(4) (part).
149 (1)	ICTA s.472A(1); FA 2004 s.54(1).
(2)	ICTA s.472A(2); FA 2004 s.54(1).
(3)	ICTA s.472A(3); FA 2004 s.54(1).
(4)	ICTA s.472A(4); FA 2004 s.54(1).
150 (1)	ICTA s.473(1); Annex 1, Change 42.
(2)	ICTA s.473(2), s.730C(5); TCGA 1992 Sch.10 para.14(27); FA 1996 Sch.40 para.7; FA 2002 s.67(1).
(3)	ICTA s.473(2A); FA 2002 s.67(2).
(4)	ICTA s.473(3).
(5)	ICTA s.473(4) (part).
(6)	ICTA s.473(4) (part).
(7)	ICTA s.473(7); TCGA 1992 Sch.10 para.14(27); FA 2002 s.67(1).
(8)	ICTA s.473(6); TCGA 1992 Sch.10 para.47; FA 2002 Sch.9 para.4(4).
151 (1)	ICTA s.730C(1), (2) (part); FA 1996 Sch.40 para.7.
(2)	ICTA s.730C(2) (part); FA 1996 Sch.40 para.7.
(3)	ICTA s.730C(2) (part); FA 1996 Sch.40 para.7.
(4)	ICTA s.730C(2) (part); FA 1996 Sch.40 para.7.
(5)	ICTA s.730C(4); FA 1996 Sch.40 para.7.
(6)	Drafting.
(7)	Drafting.
152 (1)	ICTA s.730C(1), (3) (part); FA 1996 Sch.40 para.7.
(2)	ICTA s.730C(3) (part); FA 1996 Sch.40 para.7.
(3)	ICTA s.730C(3) (part); FA 1996 Sch.40 para.7.
(4)	ICTA s.730C(4); FA 1996 Sch.40 para.7.
(5)	Drafting.
(6)	Drafting.

<i>Provision</i>	<i>Origin</i>
153 (1)	ICTA s.50(7) (“gilt-edged securities”), s.730C(9) (“gilt-edged security”); FA 1996 s.103(1) (“gilt-edged securities”), Sch.40 para.7; FA 1998 s.161(6) (“gilt-edged securities”).
(2)	FA 1942 s.47(1B); ICTA s.730C(9) (“strip”); FA 1996 Sch.40 para.7.
(3)	FA 1942 s.47(1B); ICTA s.730C(9) (“strip”); FA 1996 Sch.40 para.7.
(4)	FA 1942 s.47(1B); ICTA s.730C(9) (“strip”); FA 1996 Sch.40 para.7.
(5)	FA 1942 s.47(1B); ICTA s.730C(9) (“strip”); FA 1996 Sch.40 para.7.
154 (1)	ICTA s.730C(6) (part); FA 1996 Sch.40 para.7.
(2)	ICTA s.730C(7); FA 1996 Sch.40 para.7.
(3)	ICTA s.730C(6) (part); FA 1996 Sch.40 para.7.
155 (1)	ICTA s.76A(1) (part), (4); FISMA 2000 s.411(2).
(2)	ICTA s.76A(1) (part); FISMA 2000 s.411(2).
(3)	ICTA s.76A(1) (part); FISMA 2000 s.411(2).
(4)	ICTA s.76A(2), (5), (6); FISMA 2000 s.411(2); FISMA(CA)(T)O 2001 arts.13, 16(3), (5).
(5)	ICTA s.76A(3); FISMA 2000 s.411(2); FISMA(CA)(T)O 2001 arts.13, 16(4).
156 (1)	ICTA s.99(1) (part).
(2)	ICTA s.99(1) (part).
(3)	ICTA s.99(1) (part).
157 (1)	ICTA s.122(1) (part).
(2)	ICTA s.122(1) (part).
(3)	ICTA s.122(5), (6), (7).
158 (1)	ICTA s.99(2) (part).
(2)	ICTA s.99(2) (part).
(3)	ICTA s.99(2) (part).
(4)	ICTA s.99(3) (part).
(5)	ICTA s.99(3) (part).
159 (1)	ICTA s.332(3) (part); Annex 1, Changes 43 and 44.
(2)	ICTA s.332(3) (part); Annex 1, Change 45.
(3)	ICTA s.332(3) (part); ITEPA 2003 Sch.47(3); Annex 1, Change 43.
(4)	ICTA s.332(3) (part); Annex 1, Change 43.

<i>Provision</i>	<i>Origin</i>
160 (1)	FA 1998 s.43(1).
(2)	FA 1998 s.43(2).
(3)	FA 1998 s.43(3) (part).
(4)	FA 1998 s.43(3) (part).
(5)	FA 1998 s.43(4) (part).
(6)	FA 1998 s.43(4) (part).
161 (1)	ICTA s.91C (part); FA 1997 s.66(1).
(2)	ICTA s.91C (part); FA 1997 s.66(1).
(3)	ICTA s.91C (part); FA 1997 s.66(1); CAA 2001 Sch.20 para.20.
162 (1)	FA 1990 s.126(1) (part); FA 1991 s.121(1) (part); drafting.
(2)	FA 1990 s.126(1) (part); FA 1991 s.121(1) (part); Annex 1, Changes 46 and 47.
(3)	FA 1990 s.126(2); FA 1991 s.121(2).
163 (1)	FA 2000 Sch.12 para.17(1) (part); ITEPA 2003 Sch.6 para.244(2).
(2)	FA 2000 Sch.12 para.17(1) (part).
(3)	FA 2000 Sch.12 para.17(2); ITEPA 2003 Sch.6 para.244(2).
(4)	FA 2000 Sch.12 para.17(3).
(5)	FA 2000 Sch.12 para.17(4); ITEPA 2003 Sch.6 para.244(2).
164 (1)	FA 2000 Sch.12 para.18(1); ITEPA 2003 Sch.6 para.244(3).
(2)	FA 2000 Sch.12 para.18(2).
(3)	FA 2000 Sch.12 para.18(3); ITEPA 2003 Sch.6 para.244(3).
(4)	FA 2000 Sch.12 para.17(4); ITEPA 2003 Sch.6 para.244(2).
165 (1)	ICTA s.91B(1), (2) (part), (7), s.91BA(1) (part), (4); FA 1990 s.78; FA 2000 s.89.
(2)	ICTA s.91B(2) (part), (3); FA 1990 s.78; Annex 1, Change 48.
(3)	ICTA s.91BA(1) (part), (3) (part); FA 2000 s.89.
(4)	ICTA s.91BA(2); FA 2000 s.89.
(5)	Drafting.
166 (1)	ICTA s.91B(2), (3), (7), (8), (11) (part); FA 1990 s.78.
(2)	ICTA s.91B(4), (5), (6), (9), (10); FA 1990 s.78.
(3)	ICTA s.91B(9), (10) (part), (11) (part); FA 1990 s.78.

<i>Provision</i>	<i>Origin</i>
(4)	ICTA s.91B(10) (part); FA 1990 s.78.
167 (1)	ICTA s.91A(6), s.91B(4) (part), (11) (part), s.91BA(1) (part); FA 1990 s.78; FA 1993 s.110(1); FA 2000 s.89; Pollution Prevention and Control (England and Wales) Regulations 2000 (S.I. 2000/1973) Sch.10 para.1; Pollution Prevention and Control (Scotland) Regulations 2000 (S.I. 2000/323) Sch.10 para.2; Annex 1, Change 19.
(2)	ICTA s.91B(10A); FA 1990 s.78; FA 1993 s.110(2).
168 (1)	ICTA s.91A(1); FA 1990 s.78.
(2)	ICTA s.91A(1), (2) (part); FA 1990 s.78.
(3)	ICTA s.91A(2) (part); FA 1990 s.78.
(4)	ICTA s.91A(3); FA 1990 s.78.
(5)	ICTA s.91A(4), (5), (6); FA 1990 s.78; PCA 1991 s.83; FA 1993 s.110(1).
(6)	ICTA s.91A(7); FA 1990 s.78; PCA 1991 s.83; P(CP)(S)A 1997 Sch.2 para.41.
169 (1)	ICTA s.91(1) (part), (7) (part).
(2)	ICTA s.91(8) (part).
(3)	ICTA s.91(8) (part).
(4)	ICTA s.91(2), (5) (part), (7) (part).
(5)	ICTA s.91(5) (part); drafting.
(6)	ICTA s.91(8) (part).
170 (1)	ICTA s.91(1) (part), (5) (part), (7) (part).
(2)	ICTA s.91(1) (part), (5) (part), (7) (part).
(3)	ICTA s.91(6).
(4)	ICTA s.91(5) (part).
(5)	ICTA s.91(4), s.91(9) (part); CAA 2001 Sch.2 para.19; drafting.
171 (1)	ICTA s.91(1) (part), (4) (part), (7) (part).
(2)	ICTA s.91(3) (part), (4) (part), (6) (part).
(3)	ICTA s.91(3) (part), (8) (part).
(4)	ICTA s.91(1) (part), (3) (part), (4) (part), (5) (part), (7) (part), (8) (part).
172 (1)	ICTA s.91(9); CAA 2001 s.532, Sch.2 para.19.
(2)	Drafting.
(3)	ICTA s.91(9); CAA 2001 s.534, Sch.2 para.19.
(4)	ICTA s.91(9); CAA 2001 s.535, Sch.2 para.19.
(5)	ICTA s.91(9); CAA 2001 s.536, Sch.2 para.19.

<i>Provision</i>	<i>Origin</i>
173 (1)	ICTA s.100(1) (part); drafting.
(2)	ICTA s.100(1ZA); FA 2004 Sch.5 para.2.
(3)	ICTA s.102(2) (part), s.113(2) (part); FA 1994 s.216(1); drafting.
(4)	ICTA s.102(2) (part).
174 (1)	ICTA s.100(2) (part).
(2)	ICTA s.100(2) (part), s.101(3) (part).
(3)	ICTA s.100(2) (part), s.101(3) (part).
175 (1)	ICTA s.100(1) (part).
(2)	ICTA s.100(1) (part).
(3)	ICTA s.100(1B) (part), Sch.5 para.5(1), (2); FA 1995 s.140(1).
(4)	ICTA s.100(1) (part).
176 (1)	ICTA s.100(1A) (part); FA 1995 s.140(1).
(2)	ICTA s.100(1A) (part); FA 1995 s.140(1).
(3)	ICTA s.100(3); FA 2002 s.106(1).
177 (1)	ICTA s.100(1A) (part); FA 1995 s.140(1).
(2)	ICTA s.100(1A) (part); FA 1995 s.140(1).
178 (1)	ICTA s.100(1C) (part); FA 1995 s.140(1).
(2)	ICTA s.100(1C) (part); FA 1995 s.140(1).
(3)	ICTA s.100(1C) (part); FA 1995 s.140(1).
(4)	ICTA s.100(1C) (part); FA 1995 s.140(1); Annex 1, Change 49.
(5)	ICTA s.100(1D); FA 1995 s.140(1).
(6)	ICTA s.100(3); FA 2002 s.106(1).
179	ICTA s.100(1F) (part); FA 1995 s.140(1).
180 (1)	ICTA s.100(1E) (part); FA 1995 s.140(1).
(2)	ICTA s.100(1E) (part); FA 1995 s.140(1).
181 (1)	ICTA s.100(1) (part); drafting.
(2)	ICTA s.100(1A) (part), (1G), (3) (part); FA 1995 s.140(1); drafting.
182 (1)	ICTA s.101(1) (part).
(2)	ICTA s.102(2) (part), s.113(2) (part); FA 1994 s.216(1); drafting.
(3)	ICTA s.102(2) (part).
183 (1)	ICTA s.101(3) (part).
(2)	ICTA s.101(3) (part).

<i>Provision</i>	<i>Origin</i>
184 (1)	ICTA s.101(1) (part).
(2)	ICTA s.101(1) (part).
(3)	Drafting.
185 (1)	ICTA s.101(2).
(2)	ICTA s.101(2), (2A) (part); FA 1996 Sch.21 para.3.
186 (1)	ICTA s.102(1) (part).
(2)	ICTA s.102(1) (part); FA 1996 Sch.22 para.11.
(3)	ICTA s.102(1) (part); FA 1996 Sch.22 para.11.
(4)	ICTA s.102(1) (part).
187	Drafting.
188 (1)	Annex 1, Change 50.
(2)	Annex 1, Change 50.
(3)	Annex 1, Change 50.
(4)	Annex 1, Change 50.
189 (1)	Annex 1, Change 50.
(2)	Annex 1, Change 50.
(3)	Annex 1, Change 50.
(4)	Annex 1, Change 50.
(5)	Annex 1, Change 50.
190 (1)	Annex 1, Change 50.
(2)	Annex 1, Change 50.
(3)	Annex 1, Change 50.
(4)	Annex 1, Change 50.
191 (1)	Annex 1, Change 50.
(2)	Annex 1, Change 50.
(3)	Annex 1, Change 50.
(4)	Annex 1, Change 50.
192 (1)	ICTA s.533(7).
(2)	ICTA s.532; CAA 2001 Sch.2 para.49; Annex 1, Change 51.
(3)	ICTA s.531(8) (part).
(4)	ICTA s.531(8) (part).
(5)	ICTA s.532 (part); CAA 2001 s.453, s.572(1) (part), (2) (part).
(6)	ICTA s.532 (part); CAA 2001 s.572(3) (part)

<i>Provision</i>	<i>Origin</i>
193 (1)	ICTA s.531(1) (part).
(2)	ICTA s.531(1) (part).
(3)	ICTA s.532; CAA 2001 s.562(3), Sch.2 para.49.
(4)	ICTA s.532; CAA 2001 s.562(2), Sch.2 para.49.
(5)	ICTA s.532; CAA 2001 s.563(1), Sch.2 para.49.
(6)	ICTA s.532; CAA 2001 s.563(1), Sch.2 para.49.
194 (1)	ICTA s.531(2) (part).
(2)	ICTA s.531(2) (part)
(3)	ICTA s.531(2) (part).
(4)	ICTA s.531(3) (part).
(5)	ICTA s.531(3) (part).
(6)	ICTA s.531(3) (part).
(7)	Drafting.
195 (1)	ICTA s.531(7) (part); CAA 2001 s.453, s.572(1) (part).
(2)	ICTA s.531(7) (part).
(3)	ICTA s.531(7) (part).
196	The provisions on which this section is based are numerous and are not separately acknowledged.
197 (1)	ICTA s.60(5); FA 1994 s.200.
(2)	ICTA s.62(2); FA 1994 s.202; drafting.
198 (1)	ICTA s.60(3) (part); FA 1994 s.200.
(2)	ICTA s.60(3) (part); FA 1994 s.200; drafting.
199 (1)	ICTA s.61(1); FA 1994 s.201.
(2)	Drafting.
200 (1)	Drafting.
(2)	ICTA s.61(2); FA 1994 s.201.
(3)	ICTA s.60(3) (part), s.62(2) (part); FA 1994 s.200.
(4)	ICTA s.60(1) (part); FA 1994 s.200; drafting.
(5)	ICTA s.63 (part); FA 1994 s.204.
201 (1)	ICTA s.60(3) (part); FA 1994 s.200.
(2)	Drafting.
202 (1)	ICTA s.63; FA 1994 s.204.
(2)	ICTA s.61(1); FA 1994 s.201.
203 (1)	Drafting.
(2)	ICTA s.72(1).

<i>Provision</i>	<i>Origin</i>
(3)	ICTA s.72(2); FA 1995 s.121.
(4)	Annex 1, Change 52.
204	ICTA s.63A(5); FA 1994 s.205.
205 (1)	ICTA s.63A(3); FA 1994 s.205.
(2)	ICTA s.63A(3); FA 1994 s.205; drafting.
206	ICTA s.63A(4); FA 1994 s.205.
207 (1)	ICTA s.127(1); Annex 1, Change 53; drafting.
(2)	Annex 1, Change 53.
(3)	ICTA s.127(1); ENT(S)A 1990 Sch.4 para.3; Annex 1, Change 19.
208 (1)	Drafting.
(2)	Annex 1, Changes 54 and 55; drafting.
(3)	Annex 1, Changes 54 and 55; drafting.
(4)	Annex 1, Changes 54 and 55; drafting.
209 (1)	Annex 1, Changes 54 and 55; drafting
(2)	Annex 1, Changes 54 and 55; drafting.
210 (1)	Annex 1, Changes 54 and 55.
(2)	Annex 1, Changes 54 and 55.
(3)	Annex 1, Changes 54 and 55.
(4)	Annex 1, Changes 54 and 55.
(5)	Annex 1, Changes 54 and 55.
211 (1)	Annex 1, Change 56.
(2)	Annex 1, Change 56.
(3)	Annex 1, Change 56.
(4)	Annex 1, Change 56.
212 (1)	Annex 1, Change 56.
(2)	Annex 1, Change 56.
(3)	Annex 1, Change 56.
213 (1)	Annex 1, Change 56.
(2)	Annex 1, Change 56.
214 (1)	ICTA s.62(1) (part), (5); FA 1994 s.202.
(2)	ICTA s.62(2) (part); FA 1994 s.202; drafting.
(3)	ICTA s.62(2) (part); FA 1994 s.202; drafting.
215 (1)	ICTA s.62(1) (part), (2) (part), s.63 (part); FA 1994 s.202, s.204.
(2)	ICTA s.62(2) (part); FA 1994 s.202.

<i>Provision</i>	<i>Origin</i>
216 (1)	ICTA s.62(1) (part), s.63 (part); FA 1994 s.202, s.204.
(2)	ICTA s.62(2) (part); FA 1994 s.202.
(3)	ICTA s.62(2) (part); FA 1994 s.202.
(4)	ICTA s.62(3) (part); FA 1994 s.202.
217 (1)	Drafting.
(2)	ICTA s.62A(3) (part); FA 1994 s.203; FA 1996 Sch.21 para.1.
(3)	ICTA s.62A(1) (part), (2); FA 1994 s.203.
(4)	ICTA s.62A(1) (part), (4) (part); FA 1994 s.203.
(5)	ICTA s.62A(4) (part); FA 1994 s.203.
(6)	ICTA s.62A(1) (part), (5) (part); FA 1994 s.203
218 (1)	ICTA s.62A(5) (part); FA 1994 s.203.
(2)	ICTA s.62A(5) (part); FA 1994 s.203.
(3)	ICTA s.62A(5) (part); FA 1994 s.203.
(4)	ICTA s.62A(6); FA 1994 s.203.
(5)	ICTA s.62A(8) (part); FA 1994 s.203.
(6)	ICTA s.62A(9); FA 1994 s.203.
(7)	ICTA s.62A(7), (8) (part); FA 1994 s.203.
219 (1)	ICTA s.62(3) (part); FA 1994 s.202.
(2)	ICTA s.62(4) (part); FA 1994 s.202.
(3)	ICTA s.62(4) (part); FA 1994 s.202.
220 (1)	ICTA s.63A(1) (part); FA 1994 s.205.
(2)	ICTA s.63A(1) (part); FA 1994 s.205.
(3)	ICTA s.63A(2); FA 1994 s.205.
(4)	Annex 1, Change 52.
(5)	Annex 1, Change 55.
(6)	Annex 1, Change 57.
221 (1)	ICTA s.96(1) (part), (6), Sch.4A para.1; drafting.
(2)	ICTA s.96(1) (part), Sch.4A para.2(1); Annex 1, Changes 58 and 59; drafting.
(3)	ICTA Sch.4A para.2(2); Annex 1, Change 60.
(4)	ICTA s.96(7) (part), Sch.4A para.11(1).
(5)	ICTA Sch.4A para.11(2) (part); drafting.
222 (1)	ICTA s.96(1) (part), (2), (3), Sch.4A para.3(1), (2).
(2)	ICTA s.96(1) (part), (4) (part), Sch.4A para.4(3); drafting.
(3)	ICTA s.96(4) (part), Sch.4A para.4(1).

<i>Provision</i>	<i>Origin</i>
(4)	ICTA s.96(4) (part), Sch.4A para.4(2); Annex 1, Change 60.
(5)	ICTA s.96(8) (part), Sch.4A para.5 (part).
(6)	ICTA s.96(8) (part), Sch.4A para.5 (part).
223 (1)	ICTA s.96(2) (part), (3) (part), Sch.4A para.6(1).
(2)	TMA 1970 Sch.1B para.3; drafting.
(3)	ICTA s.96(2), Sch.4A para.6(2).
(4)	ICTA s.96(3), Sch.4A para.6(3).
224 (1)	ICTA s.96(5) (part), Sch.4A para.6(4).
(2)	TMA 1970 Sch.1B para.3; drafting.
(3)	ICTA s.96(5) (part), Sch.4A para.11(2) (part); drafting.
(4)	ICTA s.96(9) (part), Sch.4A para.8(1); FA 1996 s.128(3).
(5)	ICTA s.96(9) (part), Sch.4A paras.8(2), 13(1) (part); FA 1996 s.128(3).
(6)	Drafting.
225 (1)	ICTA s.96(5) (part), Sch.4A para.10(1) (part).
(2)	ICTA s.96(5) (part), Sch.4A para.10(1) (part).
(3)	ICTA s.96(5) (part), Sch.4A para.10(1) (part).
(4)	ICTA s.96(8) (part), Sch.4A para.10(2); Annex 1, Change 61.
226	The provisions on which this section is based are numerous and are not separately acknowledged.
227 (1)	ICTA s.65(3) (part), (4) (part), s.68(3) (part); FA 2002 s.64(1) (part), Sch.22 paras.1(1), 3(1) (part).
(2)	FA 2002 s.64(1) (part), Sch.22 para.3(3).
(3)	FA 2002 s.64(2); drafting.
(4)	FA 2002 s.64(3).
(5)	FA 2002 s.64(4).
(6)	FA 2002 s.64(5).
228 (1)	FA 2002 Sch.22 para.1(2) (part).
(2)	FA 2002 Sch.22 para.4(1); drafting.
(3)	FA 2002 Sch.22 para.5(1).
(4)	FA 2002 Sch.22 paras.1(2) (part), 6(2) (part); drafting.
229 (1)	ICTA s.69.
(2)	ICTA s.65(4); drafting.
230	ICTA s.59(1).
231	FA 2002 Sch.22, para.2.

<i>Provision</i>	<i>Origin</i>
232 (1)	FA 2002 Sch.22 para.4(2) (part).
(2)	Drafting.
(3)	FA 2002 Sch.22 para.4(2) (part).
(4)	FA 2002 Sch.22 para.4(2) (part).
233 (1)	FA 2002 Sch.22 para.5(2).
(2)	Drafting.
234 (1)	FA 2002 Sch.22 para.6(1).
(2)	FA 2002 Sch.22 para.6(2).
235 (1)	FA 2002 Sch.22 para.7(1) (part).
(2)	FA 2002 Sch.22 para.7(1) (part).
(3)	FA 2002 Sch.22 para.7(2).
236 (1)	FA 2002 Sch.22 para.8(1).
(2)	FA 2002 Sch.22 para.8(2) (part).
(3)	FA 2002 Sch.22 para.8(2) (part).
(4)	FA 2002 Sch.22 para.8(2) (part).
237 (1)	FA 2002 Sch.22 para.9(1).
(2)	FA 2002 Sch.22 para.9(2), (3).
(3)	FA 2002 Sch.22 para.9(4).
(4)	FA 2002 Sch.22 para.9(5).
238 (1)	FA 2002 Sch.22 para.11(1), (2).
(2)	FA 2002 Sch.22 para.11(3) (part).
(3)	FA 2002 Sch.22 para.11(3) (part).
(4)	FA 2002 Sch.22 para.11(4).
(5)	FA 2002 Sch.22 para.11(5).
(6)	FA 2002 Sch.22 para.11(6).
239 (1)	FA 2002 Sch.22 para.12(1).
(2)	FA 2002 Sch.22 para.12(2).
(3)	FA 2002 Sch.22 para.12(3).
(4)	FA 2002 Sch.22 para.12(4); Annex 1, Change 62.
240	FA 2002 Sch.22 para.14.
241	The provisions on which this section is based are numerous and are not separately acknowledged.
242	ICTA s.103(1) (part), s.104(1) (part).
243 (1)	ICTA s.103(1) (part), (2) (part), s.104(1) (part), (2) (part).
(2)	Drafting.

<i>Provision</i>	<i>Origin</i>
(3)	ICTA s.103(3) (part).
(4)	ICTA s.103(1) (part), s.104(1) (part).
(5)	ICTA s.103(1) (part), s.112(1A) (part); FA 1995 s.125(2).
244 (1)	ICTA s.69.
(2)	Drafting.
245	ICTA s.59(1).
246 (1)	ICTA s.103(1) (part), (2) (part), s.104(1) (part), (2) (part).
(2)	ICTA s.110(2) (part); FA 1994 s.215(1A); FA 1995 s.117(1), (3).
(3)	ICTA s.110(2) (part), s.111(4) (part), s.113(1) (part), (2) (part); FA 1994 s.215(1), (1A), s.216(1); FA 1995 s.117(1), (2), (3).
(4)	ICTA s.110(2) (part), s.111(4) (part), s.113(1) (part), (2) (part); FA 1994 s.215(1), (1A), s.216(1); FA 1995 s.117(1), (2), (3).
247 (1)	Drafting.
(2)	Drafting.
248 (1)	ICTA s.103(5) (part).
(2)	ICTA s.103(5) (part).
(3)	ICTA s.109A(4) (part), (4A) (part); FA 1995 s.90(1); FA 1996 Sch.20 para.5(1), (2).
(4)	ICTA s.103(5), s.109A(4) (part), (4A) (part); FA 1995 s.90(1); FA 1996 Sch.20 para.5(1), (2).
249 (1)	ICTA s.103(4) (part); FA 1994 s.144(3).
(2)	ICTA s.103(4) (part).
(3)	ICTA s.110(2) (part); FA 1994 s.215(1A); FA 1995 s.117(1), (3).
250 (1)	ICTA s.109A(3) (part); FA 1995 s.90(1).
(2)	ICTA s.109A(3) (part); FA 1995 s.90(1).
(3)	ICTA s.109A(3) (part); FA 1995 s.90(1).
(4)	ICTA s.109A(3) (part); FA 1995 s.90(1).
251 (1)	ICTA s.106(1) (part).
(2)	ICTA s.106(1) (part).
(3)	ICTA s.106(1) (part).
(4)	ICTA s.106(1) (part), (2) (part); drafting.
(5)	Drafting.
252 (1)	ICTA s.103(3) (part), s.104(6).
(2)	Drafting.

<i>Provision</i>	<i>Origin</i>
(3)	ICTA s.110(6).
253 (1)	ICTA s.103(3) (part).
(2)	ICTA s.103(3) (part); CDPA 1988 Sch.7 para.36(3); Annex 1, Change 63.
(3)	ICTA s.103(3) (part); drafting.
254 (1)	ICTA s.105(1) (part)
(2)	ICTA s.105(1) (part); drafting.
(3)	ICTA s.105(2); FA 1995 s.90(6).
255 (1)	ICTA s.105(3) (part).
(2)	ICTA s.105(3) (part).
(3)	ICTA s.105(3) (part).
(4)	ICTA s.109A(3) (part), (4) (part), (4A) (part); FA 1995 s.90(1); FA 1996 Sch.20 para.5(1), (2).
256 (1)	ICTA s.107 (part); Annex 1, Change 64.
(2)	ICTA s.107 (part); Annex 1, Change 64.
257 (1)	ICTA s.108 (part).
(2)	ICTA s.108 (part).
(3)	TMA 1970 Sch.1B para.5; drafting.
(4)	ICTA s.108 (part); FA 1996 s.128(4).
258 (1)	ICTA s.113(7).
(2)	ICTA s.113(7); drafting.
259	ICTA s.74(2); Annex 1, Change 65.
260 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
(5)	Drafting.
261	ICTA s.18(1) (part), (2) (part), (3) (“Case I”), (3) (“Case II”), (3) (“Case V”), (3) (“Case VI”), s.65A(1); FA 1995 Sch.6 para.2; FA 1998 Sch.5 para.24; Annex 1, Change 66.
262 (1)	ICTA s.15(1) (Sch.A para.2(2)) (part), s.119(1) (part); FA 1998 Sch.5 para.1.
(2)	ICTA s.15(1) (Sch.A para.2(2)) (part), s.120(1) (part); FA 1998 Sch.5 para.1.
(3)	Annex 1, Change 5.
263 (1)	Drafting.
(2)	Drafting.

<i>Provision</i>	<i>Origin</i>
(3)	Drafting.
(4)	Drafting.
(5)	Drafting.
(6)	Drafting.
264	ICTA s.15(1) (Sch.A para.1(1)) (part), (1) (Sch.A para.1(2)), (1) (Sch.A para.1(3)); FA 1998 Sch.5 para.1; drafting.
265	ICTA s.65A(1) (part), (2) (part), (3), (4), (5); FA 1998 Sch.5 para.24; drafting.
266 (1)	ICTA s.15(1) (Sch.A para.1(1)) (part), s.65A(1) (part), (2) (part); FA 1998 Sch.5 paras.1, 24.
(2)	ICTA s.24(6) part, s.65A(2) (part), (5) (part); FA 1998 Sch.5 para.24.
(3)	ICTA s.15(1) (Sch.A para.1(4)), s.65A(1) (part), (2) (part); FA 1998 Sch.5 paras.1, 24.
(4)	ICTA s.15(1) (Sch.A para.3(1)), s.65A(1) (part), (2) (part); FA 1998 Sch.5 paras.1, 24.
267	ICTA s.15(1) (Sch.A para.2(1)), (1) (Sch.A para.2(2)) (part), s.65A(2) (part); FA 1998 Sch.5 paras.1, 24.
268	ICTA s.15(1) (Sch.A para.1(1)), s.18(1) (part), (2) (part), (3) ("Case V"); FA 1998 Sch.5 para.1.
269 (1)	ICTA s.15(1) (Sch.A para.1(1)); FA 1998 Sch.5 para.1.
(2)	ICTA s.18(1) (Sch.D para.(a)(i)), (3) ("Case V"), s.65A(1) (part); FA 1998 Sch.5 para.24.
(3)	ICTA s.65(4) (part), s.68(1) (part); FA 1998 Sch.5 para.23; Annex 1, Change 67.
(4)	Drafting.
270 (1)	ICTA s.21(2), s.65(1) (part), s.68(1) (part).
(2)	Drafting.
271	ICTA s.21(1), s.59(1).
272 (1)	ICTA s.21A(1), s.65A(5); FA 1998 Sch.5 paras.4, 24.
(2)	ICTA s.21A(2) (part), (4), s.65A(5), (6); FA 1998 Sch.5 paras.4, 24; ITEPA 2003 Sch.6 para.7.
(3)	Drafting.
273 (1)	ICTA s.15(1) (Sch.A para.2(2)) (part), s.65A(2) (part); FA 1998 Sch.5 paras.1, 24; Annex 1, Changes 3, 4 and 5.
(2)	Drafting.
274 (1)	ICTA s.21A(1), s.65A(5); FA 1998 Sch.5 paras.4, 24; Annex 1, Change 6; drafting.
(2)	ICTA s.21A(1), s.65A(5); FA 1998 Sch.5 paras.4, 24; Annex 1, Change 6; drafting.

<i>Provision</i>	<i>Origin</i>
(3)	ICTA s.21A(1), s.65A(5); FA 1998 Sch.5 paras.4, 24; Annex 1, Change 6; drafting.
(4)	Drafting.
275 (1)	Drafting.
(2)	ICTA s.21A(2) (part), s.65A(5), s.72(1); FA 1998 Sch.5 paras.4, 24.
(3)	ICTA s.21A(2) (part), s.65A(5), s.72(2); FA 1995 s.121; FA 1998 Sch.5 paras.4, 24.
(4)	Annex 1, Change 52.
276 (1)	Drafting.
(2)	Drafting.
(3)	Drafting; Annex 1, Change 68.
(4)	Drafting.
(5)	Drafting.
(6)	Drafting.
277 (1)	ICTA s.34(1) (part), s.65A(5); FA 1998 Sch.5 para.24.
(2)	ICTA s.34(1) (part), (6) (part), s.65A(5); FA 1998 Sch.5 paras.15(4), 24.
(3)	ICTA s.34(1) (part), (6) (part), (7A), s.65A(5); FA 1998 s.40(2), Sch.5 paras.15(4), (5), 24; Annex 1, Change 69.
(4)	ICTA s.34(1) (part), (6) (part), s.65A(5); FA 1998 Sch.5 paras.15(4), 24.
(5)	ICTA s.37(2) (part), s.65A(5); FA 1998 Sch.5 paras.18(3), 24.
278 (1)	ICTA s.34(2) (part), s.65A(5); FA 1998 Sch.5 para.24.
(2)	ICTA s.34(2) (part), s.65A(5); FA 1998 Sch.5 para.24.
(3)	ICTA s.34(2) (part), s.65A(5); FA 1998 Sch.5 para.24.
(4)	ICTA s.34(3) (part), s.65A(5); FA 1998 Sch.5 para.24.
(5)	ICTA s.34(3) (part), s.65A(5); FA 1998 Sch.5 paras.15(3), 24.
279 (1)	ICTA s.34(1) (part), (4) (part), s.65A(5); FA 1998 s.40(3), Sch.5 para.24; Annex 1, Change 68.
(2)	ICTA s.34(1) (part), (4) (part), (6) (part), s.65A(5); FA 1998 Sch.5 paras.15(4), 24.
(3)	ICTA s.34(1) (part), (4) (part), (6) (part), (7A), s.65A(5); FA 1998 s.40(3), Sch.5 paras.15(4), (5), 24; Annex 1, Change 69.
(4)	ICTA s.34(1) (part), (4) (part), (6) (part), s.65A(5); FA 1998 s.40(3), Sch.5 paras.15(4), 24.

<i>Provision</i>	<i>Origin</i>
(5)	ICTA s.37(2) (part), s.65A(5); FA 1998 Sch.5 paras.18(3), 24.
(6)	ICTA s.34(4) (part), s.65A(5); FA 1998 Sch.5 para.24.
280 (1)	ICTA s.34(1) (part), (4) (part), s.65A(5); FA 1998 Sch.5 para.24.
(2)	ICTA s.34(1) (part), (4) (part), (6) (part), s.65A(5); FA 1998 Sch.5 paras.15(4), 24.
(3)	ICTA s.34(1) (part), (4) (part), (6) (part), (7A), s.65A(5); FA 1998 s.40(3), Sch.5 paras.15(4), (5), 24; Annex 1, Change 69.
(4)	ICTA s.34(1) (part), (4) (part), (6) (part), s.65A(5); FA 1998 Sch.5 paras.15(4), 24.
(5)	ICTA s.37(2) (part), s.65A(5); FA 1998 Sch.5 paras.18(3), 24.
281 (1)	ICTA s.34(1) (part), (5) (part), (7), s.65A(5); FA 1998 s.40(4), Sch.5 para.24; Annex 1, Changes 69 and 70.
(2)	ICTA s.34(1) (part), (5) (part), (6) (part), s.65A(5); FA 1998 Sch.5 paras.15(4), 24.
(3)	ICTA s.34(1) (part), (5) (part), (6) (part), (7A), s.65A(5); FA 1998 s.40(4), Sch.5 paras.15(4), (5), 24; Annex 1, Change 69.
(4)	ICTA s.34(1) (part), (5) (part), (6) (part), s.65A(5); FA 1998 s.40(4), Sch.5 paras.15(4), 24.
(5)	Annex 1, Change 71.
(6)	ICTA s.34(5) (part), s.65A(5); FA 1998 Sch.5 para.24.
282 (1)	ICTA s.35(1) (part), (2) (part), s.65A(5); FA 1998 Sch.5 para.24.
(2)	ICTA s.35(2) (part), s.65A(5); FA 1998 Sch.5 paras.16(3), 24.
(3)	ICTA s.35(2) (part), (2A), s.65A(5); FA 1998 Sch.5 paras.16(3), (4), 24; Annex 1, Change 69.
(4)	ICTA s.35(2) (part), s.65A(5); FA 1998 Sch.5 para.24.
(5)	ICTA s.37(2) (part), s.65A(5); FA 1998 Sch.5 paras.18(3), 24.
(6)	Drafting.
283 (1)	Drafting.
(2)	ICTA s.35(1) (part), s.65A(5); FA 1998 Sch.5 para.24.
(3)	ICTA s.35(1) (part), s.65A(5); FA 1998 Sch.5 para.24.
(4)	ICTA s.35(1) (part), s.65A(5); FA 1998 Sch.5 para.24.
(5)	ICTA s.35(2) (part), s.65A(5); FA 1998 Sch.5 para.24.
(6)	Drafting.

<i>Provision</i>	<i>Origin</i>
284 (1)	ICTA s.36(1) (part), s.65A(5); FA 1998 Sch.5 para.24; drafting; Annex 1, Change 72.
(2)	ICTA s.36(1) (part), s.65A(5); FA 1998 Sch.5 paras.17(3), 24.
(3)	ICTA s.36(1) (part), (4A), s.65A(5); FA 1998 Sch.5 paras.17(3), (4), 24; Annex 1, Change 69.
(4)	ICTA s.36(1) (part), s.65A(5); FA 1998 Sch.5 paras.17(3), 24.
(5)	Drafting.
285 (1)	ICTA s.36(1) (part), (3), s.65A(5); FA 1998 Sch.5 para.24; drafting; Annex 1, Change 72.
(2)	ICTA s.36(4).
(3)	ICTA s.36(1) (part), (3), s.65A(5); FA 1998 Sch.5 paras.17(3), 24.
(4)	ICTA s.36(1) (part), (3), (4A), s.65A(5); FA 1998 Sch.5 paras.17(3), (4), 24; Annex 1, Change 69.
(5)	ICTA s.36(1) (part), (3), s.65A(5); FA 1998 Sch.5 paras.17(3), 24.
(6)	Drafting.
286 (1)	Drafting.
(2)	ICTA s.36(2) (part), s.65A(5); FA 1998 Sch.5 para.24.
(3)	ICTA s.36(2) (part), s.65A(5); FA 1998 Sch.5 para.24.
(4)	ICTA s.36(2) (part), (3), s.65A(5); FA 1998 Sch.5 para.24.
(5)	ICTA s.36(2) (part), (3), s.65A(5); FA 1998 Sch.5 para.24.
(6)	ICTA s.36(4B), s.65A(5); FA 1998 Sch.5 paras.17(4), 24.
287 (1)	ICTA s.37(2) (part), (3) (part), s.65A(5); FA 1998 Sch.5 paras.18(3), (4), 24; Annex 1, Change 71.
(2)	ICTA s.37(2) (part), (3) (part), s.65A(5); FA 1998 Sch.5 para.24.
(3)	ICTA s.37(2) (part), (3) (part), s.65A(5); FA 1998 Sch.5 paras.18(3), (4), 24; Annex 1, Change 71.
(4)	ICTA s.37(1), s.65A(5); FA 1998 Sch.5 paras.18(2), 24; drafting.
(5)	ICTA s.37(9) (part), s.65A(5); FA 1998 Sch.5 para.24; Annex 1, Change 73.
(6)	Drafting.
288 (1)	Drafting.
(2)	ICTA s.37(2) (part), (3) (part), s.65A(5); FA 1998 Sch.5 paras.18(3), (4), 24; Annex 1, Change 71.
(3)	ICTA s.37(2) (part), (3) (part), (9) (part), s.65A(5); FA 1998 Sch.5 para.24; Annex 1, Change 73.

<i>Provision</i>	<i>Origin</i>
(4)	ICTA s.37(2) (part), (7) (part), s.65A(5); FA 1998 Sch.5 para.24.
(5)	Drafting.
(6)	ICTA s.37(7) (part), s.65A(5); FA 1998 Sch.5 para.24.
289 (1)	Drafting.
(2)	ICTA s.37(3) (part), s.65A(5); FA 1998 Sch.5 paras.18(4), 24; Annex 1, Change 71.
(3)	ICTA s.37(3) (part), s.65A(5); FA 1998 Sch.5 para.24; Annex 1, Change 14.
(4)	ICTA s.37(2) (part), (3) (part), (9) (part), s.65A(5); FA 1998 Sch.5 para.24; Annex 1, Change 73.
(5)	ICTA s.37(2) (part), (3) (part), s.65A(5); FA 1998 Sch.5 para.24.
290 (1)	ICTA s.37(9) (part), s.65A(5); FA 1998 Sch.5 para.24; Annex 1, Change 73.
(2)	ICTA s.37(1) (part), s.65A(5); FA 1990 Sch.14 para.2; FA 1998 Sch.5 para.24.
(3)	ICTA s.37(8) (part), s.65A(5); FA 1998 Sch.5 para.24.
(4)	ICTA s.37(8) (part), s.65A(5); FA 1998 Sch.5 para.24.
(5)	ICTA s.37(9) (part), s.65A(5); FA 1998 Sch.5 para.24; Annex 1, Change 73.
(6)	ICTA s.37(9) (part), s.65A(5); FA 1998 Sch.5 para.24; Annex 1, Change 73.
291 (1)	ICTA s.37(4) (part), s.65A(5); FA 1998 Sch.5 paras.18(5), 24.
(2)	ICTA s.37(4) (part), s.65A(5), s.74(1) (part); FA 1998 Sch.5 para.24; drafting.
(3)	ICTA s.37(4) (part), s.65A(5); FA 1998 Sch.5 para.24; drafting.
(4)	ICTA s.37(9), s.65A(5); FA 1998 Sch.5 para.24; Annex 1, Change 73.
(5)	Drafting.
292 (1)	ICTA s.37(4) (part), s.65A(5); FA 1998 Sch.5 para.24.
(2)	Drafting.
(3)	ICTA s.37(4) (part), s.65A(5); FA 1998 Sch.5 para.24.
(4)	ICTA s.37(4) (part), s.65A(5); FA 1998 Sch.5 para.24.
(5)	Drafting.
(6)	Drafting.

<i>Provision</i>	<i>Origin</i>
293 (1)	ICTA s.37(5) (part), s.65A(5); FA 1998 Sch.5 para.24.
(2)	ICTA s.37(5) (part), s.65A(5); FA 1998 Sch.5 para.24; Annex 1, Change 15.
(3)	ICTA s.37(5) (part), s.65A(5); FA 1998 Sch.5 para.24.
(4)	ICTA s.37 (5) (part), s.65A(5); FA 1998 Sch.5 para.24.
(5)	Annex 1, Change 15.
(6)	Annex 1, Change 15; drafting.
(7)	Drafting.
294 (1)	ICTA s.37(6) (part), s.65A(5); FA 1998 Sch.5 para.24; Annex 1, Change 71.
(2)	ICTA s.37(6) (part), s.65A(5); FA 1998 Sch.5 para.24.
(3)	ICTA s.37(6) (part), s.65A(5); FA 1998 Sch.5 para.24.
(4)	ICTA s.37(6) (part), s.65A(5); FA 1998 Sch.5 para.24; Annex 1, Change 15.
(5)	ICTA s.37(6) (part), s.65A(5); FA 1998 Sch.5 para.24.
(6)	ICTA s.37(6) (part), s.65A(5); FA 1998 Sch.5 para.24; Annex 1, Change 14.
295 (1)	ICTA s.37(9), s.65A(5); FA 1998 Sch.5 para.24; Annex 1, Change 73.
(2)	ICTA s.37(9), s.65A(5); FA 1998 Sch.5 para.24; Annex 1, Change 73.
296 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
(5)	Drafting.
(6)	Drafting.
297 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
298 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
299 (1)	ICTA s.34(8) (part).
(2)	ICTA s.34(8) (part); FA 1998 Sch.5 para.15; Annex 1, Change 149.

<i>Provision</i>	<i>Origin</i>
(3)	ICTA s.34(8) (part).
300 (1)	ICTA s.35(3) (part); Annex 1, Change 149.
(2)	ICTA s.35(3) (part); Annex 1, Change 149.
(3)	ICTA s.35(3) (part).
301 (1)	ICTA s.36(2) (part).
(2)	ICTA s.36(2) (part).
(3)	ICTA s.36(2) (part).
302 (1)	ICTA s.36(2) (part), (3).
(2)	ICTA s.36(2) (part), (3).
(3)	ICTA s.36(2) (part), (3).
303 (1)	ICTA s.38(1).
(2)	Drafting.
(3)	ICTA s.38(6).
304 (1)	ICTA s.38(2).
(2)	ICTA s.38(3).
(3)	ICTA s.38(4) (part).
(4)	ICTA s.38(4) (part); FA 1996 Sch.20 para.2.
(5)	ICTA s.38(4) (part).
(6)	ICTA s.38(4) (part).
305 (1)	ICTA s.38(5) (part); Annex 1, Change 149.
(2)	ICTA s.38(5) (part); Annex 1, Change 149.
(3)	ICTA s.38(5) (part).
(4)	ICTA s.38(5) (part).
306 (1)	ICTA s.24(2) (part).
(2)	ICTA s.24(2) (part).
(3)	ICTA s.24(2) (part); FA 1996 Sch.20 para.1.
(4)	ICTA s.24(4).
(5)	ICTA s.24(3).
307 (1)	ICTA s.24(1) (“premium”) (part).
(2)	ICTA s.24(4).
(3)	ICTA s.24(5) (“intermediate landlord”), (5) (“premium”), (5) (“reversion”).
(4)	Drafting.

<i>Provision</i>	<i>Origin</i>
308 (1)	ICTA s.15(1) (Sch.A para.4(1)), s.65A(5); FA 1998 Sch.5 paras.1, 24.
(2)	ICTA s.15(1) (Sch.A para.4(3)), s.65A(5); FA 1998 Sch.5 paras.1, 24.
(3)	ICTA s.15(1) (Sch.A para.4(2)), s.65A(5); FA 1998 Sch.5 paras.1, 24.
(4)	ICTA s.15(1) (Sch.A para.4(4)), s.65A(5); FA 1998 Sch.5 paras.1, 24.
309 (1)	Drafting.
(2)	Drafting.
310 (1)	ICTA s.21B, s.106(2) (part); FA 1998 Sch.5 para.4.
(2)	ICTA s.21B, s.106(2) (part); FA 1998 Sch.5 para.4.
(3)	ICTA s.21B, s.106(1) (part), (2) (part); FA 1998 Sch.5 para.4; drafting.
(4)	Drafting.
311 (1)	ICTA s.65A(5); FA 1998 Sch.5 para.24; FA 1999 Sch.6 paras.1, 2(2), (3) (part).
(2)	ICTA s.65A(5); FA 1998 Sch.5 para.24; FA 1999 Sch.6 para.2(3) (part).
(3)	Drafting.
(4)	ICTA s.65A(5); FA 1998 Sch.5 para.24; FA 1999 Sch.6 para.3(1) (part), (2) (part).
(5)	ICTA s.65A(5); FA 1998 Sch.5 para.24; FA 1999 Sch.6 para.3(1) (part), (2) (part).
(6)	ICTA s.65A(5); FA 1998 Sch.5 para.24; FA 1999 Sch.6 paras.1, 3(4), 5, 6, 7, 8.
312 (1)	ICTA s.31A(1), (3) (part), (4), (5), (6), (7), (8), (9), s.31B(2), (11), s.65A(5); FA 1998 Sch.5 para.24; FA 2004 s.143(1).
(2)	ICTA s.31A(2) (part), s.65A(5); FA 1998 Sch.5 para.24; FA 2004 s.143(1); Annex 1, Change 74.
(3)	ICTA s.31A(2) (part), (3) (part), s.31B(4) (part), s.65A(5); FA 1998 Sch.5 para.24; FA 2004 s.143(1).
(4)	ICTA s.31B(4) (part), s.65A(5); FA 1998 Sch.5 para.24; FA 2004 s.143(1).
(5)	ICTA s.31B(6), (7), s.65A(5); FA 1998 Sch.5 para.24; FA 2004 s.143(1).
(6)	ICTA s.31B(8), s.65A(5); FA 1998 Sch.5 para.24; FA 2004 s.143(1).
(7)	ICTA s.31B(9), s.65A(5); FA 1998 Sch.5 para.24; FA 2004 s.143(1).
(8)	Drafting.

<i>Provision</i>	<i>Origin</i>
313 (1)	ICTA s.31A(14), s.31B(1), s.65A(5); FA 1998 Sch.5 para.24; FA 2004 s.143(1); drafting.
(2)	ICTA s.31A(10), s.65A(5); FA 1998 Sch.5 para.24; FA 2004 s.143(1).
(3)	ICTA s.31A(11), s.65A(5); FA 1998 Sch.5 para.24; FA 2004 s.143(1).
(4)	ICTA s.31A(12), s.65A(5); FA 1998 Sch.5 para.24; FA 2004 s.143(1).
(5)	ICTA s.31B(5), s.65A(5); FA 1998 Sch.5 para.24; FA 2004 s.143(1).
314 (1)	ICTA s.31A(13) (part), s.65A(5); FA 1998 Sch.5 para.24; FA 2004 s.143(1).
(2)	ICTA s.31A(13) (part), s.65A(5); FA 1998 Sch.5 para.24; FA 2004 s.143(1).
315 (1)	ICTA s.30(1) (part), s.65A(5); FA 1998 Sch.5 paras.11, 24.
(2)	ICTA s.30(1) (part), s.65A(5); FA 1998 Sch.5 paras.11, 24.
(3)	ICTA s.30(1) (part), s.65A(5); FA 1998 Sch.5 para.24.
(4)	ICTA s.30(1) (part), s.65A(5); FA 1998 Sch.5 para.24.
(5)	ICTA s.30(5), s.65A(5); FA 1998 Sch.5 para.24.
(6)	Drafting.
316 (1)	ICTA s.30(2) (part), s.65A(5); FA 1998 Sch.5 para.24.
(2)	ICTA s.30(2) (part), s.65A(5); FA 1998 Sch.5 para.24; Annex 1, Change 14.
(3)	Drafting.
(4)	ICTA s.30(2) (part), s.65A(5); FA 1998 Sch.5 para.24.
(5)	ICTA s.30(2) (part), s.65A(5); FA 1998 Sch.5 para.24.
(6)	ICTA s.30(3) (part), s.65A(5) (part); FA 1998 Sch.5 para.24; drafting.
317 (1)	ICTA s.30(3) (part), s.65A(5); FA 1998 Sch.5 para.24.
(2)	ICTA s.30(3) (part), s.65A(5); FA 1998 Sch.5 para.24.
(3)	ICTA s.30(3) (part), s.65A(5); FA 1998 Sch.5 para.24.
318 (1)	ICTA s.30(2) (part), s.65A(5); FA 1998 Sch.5 para.24; drafting.
(2)	ICTA s.30(2) (part), s.65A(5); FA 1998 Sch.5 para.24; drafting.
(3)	ICTA s.30(2) (part), s.65A(5); FA 1998 Sch.5 para.24; drafting.
(4)	Drafting.
319 (1)	ICTA s.122(1) (part).
(2)	ICTA s.122(1) (part), (2) (part).

<i>Provision</i>	<i>Origin</i>
(3)	ICTA s.122(5), (6), (7).
320 (1)	ICTA s.40(3) (part), s.65A(5); FA 1998 Sch.5 para.24.
(2)	ICTA s.40(3) (part), s.65A(5); FA 1998 Sch.5 para.24.
321 (1)	ICTA s.21C(1), (2), s.65A(5); FA 1998 Sch.5 paras.5, 24.
(2)	ICTA s.21C(3), (4) (part), s.65A(5); FA 1998 Sch.5 paras.5, 24.
322 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
323 (1)	ICTA s.504(9).
(2)	ICTA s.504(2) (part).
(3)	ICTA s.504(2) (part), (3) (part); drafting.
(4)	Drafting.
324 (1)	Drafting.
(2)	ICTA s.504(4) (part).
(3)	ICTA s.504(4) (part).
(4)	ICTA s.504(4) (part); Annex 1, Change 75.
325 (1)	ICTA s.504(3) (part); drafting.
(2)	ICTA s.504(3) (part), (4) (part).
(3)	ICTA s.504(3) (part), (4) (part).
(4)	ICTA s.504(3) (part); Annex 1, Change 76.
(5)	ICTA s.504(3) (part), (4) (part); Annex 1, Change 76.
(6)	ICTA s.504(3) (part); Annex 1, Change 76.
326 (1)	ICTA s.504(6) (part).
(2)	ICTA s.504(6) (part).
(3)	ICTA s.504(7) (part).
(4)	ICTA s.504(7) (part); Annex 1, Change 77.
(5)	ICTA s.504(8).
(6)	ICTA s.504(6A) (part); FA 1996 Sch.21 para.14; drafting.
327 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
328 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.

<i>Provision</i>	<i>Origin</i>
329 (1)	ICTA s.21B; FA 1998 Sch.5 para.4; FA 2002 s.64(1).
(2)	ICTA s.21B; FA 1998 Sch.5 para.4; FA 2002 s.64(1) (part).
(3)	ICTA s.21B; FA 1998 Sch.5 para.4; FA 2002 s.64(2), (3), (4), (5); drafting.
330 (1)	ICTA s.21B; FA 1998 Sch.5 para.4; FA 2002 Sch.22 para.2.
(2)	ICTA s.21B; FA 1998 Sch.5 para.4; FA 2002 Sch.22 para.4(1); drafting.
(3)	ICTA s.21B; FA 1998 Sch.5 para.4; FA 2002 Sch.22 para.5(1); drafting.
(4)	ICTA s.21B; FA 1998 Sch.5 para.4; FA 2002 Sch.22 paras. 1(2) (part), 6(2) (part); drafting.
331	ICTA s.69.
332	ICTA s.59(1).
333 (1)	ICTA s.21B; FA 1998 Sch.5 para.4; FA 2002 Sch.22 para.4(2) (part).
(2)	ICTA s.21B; FA 1998 Sch.5 para.4; FA 2002 Sch.22 para.7(1) (part), (2).
(3)	ICTA s.21B; FA 1998 Sch.5 para.4; FA 2002 Sch.22 para.4(2) (part).
334 (1)	ICTA s.21B; FA 1998 Sch.5 para.4; FA 2002 Sch.22 para.5(2).
(2)	ICTA s.21B; FA 1998 Sch.5 para.4; FA 2002 Sch.22 para.7(1) (part), (2).
335	ICTA s.119(1) (part).
336 (1)	ICTA s.119(1) (part), (3) (part).
(2)	ICTA s.119(1) (part), (3) (part).
(3)	ICTA s.119(3) (part).
337 (1)	ICTA s.69; FA 1994 s.208.
(2)	ICTA s.119(1) (part); drafting.
338	ICTA s.59(1) (part).
339 (1)	ICTA s.121(1) (part); FA 1995 s.145(2); Annex 1, Change 78.
(2)	ICTA s.121(1) (part); FA 1995 s.145(2).
(3)	Drafting.
340 (1)	ICTA s.122(1) (part).
(2)	ICTA s.122(1) (part), (2) (part).
(3)	Drafting.

<i>Provision</i>	<i>Origin</i>
341 (1)	ICTA s.122(6) (part).
(2)	ICTA s.122(5) (part); drafting.
(3)	ICTA s.122(6) (part).
342 (1)	ICTA s.122(7) (part).
(2)	ICTA s.122(7) (part).
(3)	ICTA s.122(7) (part).
343	ICTA s.122(5) (part).
344	ICTA s.120(1) (part).
345 (1)	ICTA s.120(1) (part), (5) (part).
(2)	ICTA s.120(5) (part).
(3)	ICTA s.120(5) (part).
346 (1)	ICTA s.120(1A) (part); FA 1997 s.60(3).
(2)	ICTA s.120(1A) (part); FA 1997 s.60(3).
(3)	Annex 1, Change 5; drafting.
(4)	Annex 1, Change 5; drafting.
347	ICTA s.69; FA 1994 s.208.
348	ICTA s.59(1).
349	ICTA s.21B, s.103(1) (part), s.104(1) (part); FA 1998 Sch.5 para.4.
350 (1)	ICTA s.21B, s.103(1)(part), (2) (part), s.104(1) (part), (2) (part); FA 1998 Sch.5 para.4.
(2)	Drafting.
351 (1)	ICTA s.69.
(2)	ICTA s.21B, s.105(1) (part), (2), (3), s.108 (part), s.109A(3) (part), (4) (part), (4A) (part); FA 1995 s.90(1), (6); FA 1996 s.128(4), Sch.20 para.5(1), (2); FA 1998 Sch.5 para.4; drafting.
352	ICTA s.59(1).
353 (1)	ICTA s.21B, s.103(1) (part), (2) (part), s.104(1) (part), (2) (part); FA 1998 Sch.5 para.4.
(2)	ICTA s.21B, s.110(2) (part), s.111(4) (part), s.113(1) (part), (2) (part); FA 1994 s.215(1), (1A), s.216(1); FA 1995 s.117(1), (2), (3); FA 1998 Sch.5 para.4; drafting.
(3)	ICTA s.21B, s.110(2) (part), s.111(4) (part), s.113(1) (part), (2) (part); FA 1994 s.215(1), (1A), s.216(1); FA 1995 s.117(1), (2), (3); FA 1998 Sch.5 para.4; drafting.

<i>Provision</i>	<i>Origin</i>
354 (1)	Drafting.
(2)	ICTA s.21B, s.79(9), s.103(4), (4A), (5), s.109A(3), (4) (part), (4A) (part), s.491(6); FA 1994 s.144(3), (5); FA 1995 s.90(1); FA 1996 Sch.20 para.5(1), (2); FA 1998 Sch.5 para.4; drafting.
(3)	Drafting.
355 (1)	ICTA s.21B, s.106(1) (part); FA 1998 Sch.5 para.4; drafting.
(2)	ICTA s.21B, s.106(1) (part); FA 1998 Sch.5 para.4.
(3)	ICTA s.21B, s.106(1) (part); FA 1998 Sch.5 para.4.
(4)	ICTA s.21B, s.106(1) (part), (2) (part); FA 1998 Sch.5 para.4; drafting.
356 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
357	ICTA s.18(1) (part), (2) (part), (3) (“Case V”).
358	ICTA s.65(4) (part), s.68(1); drafting.
359	ICTA s.65(5) (part).
360	ICTA s.59(1).
361 (1)	ICTA s.21B, s.65A(5), s.113(7); FA 1998 Sch.5 paras.4, 24.
(2)	ICTA s.21B, s.65A(5), s.113(7); FA 1998 Sch.5 paras.4, 24.
362 (1)	ICTA s.110(2) (part), s.337(2) (part); FA 2002 Sch.30 para.1(1).
(2)	ICTA s.110(2) (part), s.337(2) (part); FA 2002 Sch.30 para.1(1).
363 (1)	ICTA s.65A(8); FA 1998 Sch.5 para.24.
(2)	ICTA s.65A(8); FA 1998 Sch.5 para.24.
364 (1)	ICTA s.24(1) (“lease”), s.65A(5); FA 1998 Sch.5 para.24.
(2)	ICTA s.24(1) (“premises”), s.65A(5); FA 1998 Sch.5 para.24.
365 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
(5)	Drafting.

<i>Provision</i>	<i>Origin</i>
366 (1)	The Crown Option; TMA 1970 s.9D(1) (part), (2) (part); ICTA s.20(2), s.56(2), s.95(1), Sch.5AA para.1(2); FA 1993 s.171(2); F(No.2)A 1997 s.24(2); Annex 1, Changes 66 and 79.
(2)	ICTA s.18(1) (part), (2) (part), (3) (“Case I”), (3) (“Case III”), (3) (“Case VI”), s.20(2); FA 1993 s.183(1); FA 1994 s.219(5); FA 1995 Sch.6 para.2; FA 1996 Sch.7 para.4; ITEPA 2003 Sch.6 para.5; drafting.
(3)	ICTA s.18(1) (part), (2) (part), (3) (part), s.20(2); FA 1993 s.183(1); FA 1994 s.219(5); FA 1995 Sch.6 para.2; FA 1996 Sch.7 para.4; ITEPA 2003 Sch.6 para.5; drafting.
(4)	Drafting.
367 (1)	FA 1996 Sch.13 para.1(1) (part); drafting.
(2)	ICTA s.20(2); FA 1993 s.183(1); FA 1994 s.219(5).
(3)	ICTA s.20(2), s.477A(5), (6), (9), s.486(1), (4); FA 1988 s.61(1) (part); FA 1990 Sch.5 para.4; FA 1993 s.183(1); FA 1994 s.219(5); FA 1996 Sch.14 para.30; drafting.
368 (1)	ICTA s.18(1) (part).
(2)	ICTA s.18(1) (part).
(3)	ICTA s.18(1) (part).
(4)	Drafting.
369 (1)	ICTA s.18(1) (part), (3) (“Case III”) (part); FA 1996 Sch.7 para.4(1); drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
370 (1)	ICTA s.64 (part), s.65(1) (part), s.68(1) (part); FA 1994 s.206, s.207(1), (5).
(2)	Drafting.
371	ICTA s.59(1), s.582(2) (part); FA 1996 Sch.20 para.32.
372 (1)	ICTA s.477A(5) (part), (6) (part), (9) (part); FA 1990 Sch.5 para.4; Annex 1, Change 80.
(2)	ICTA s.477A(9) (part); FA 1990 Sch.5 para.4.
373 (1)	ICTA s.468L(1) (part), (2) (part); FA 1994 Sch.14 para.2; OIC(T)R 1997 regs.3(1) (part), 5(1) (part), 7(1) (part), 9 (part).
(2)	Drafting.
(3)	ICTA s.468L(1) (part), (2) (part); FA 1994 Sch.14 para.2; OIC(T)R 1997 regs.3(1) (part), 5(1) (part), 7(1) (part), 9 (part).

<i>Provision</i>	<i>Origin</i>
(4)	ICTA s.468L(2) (part); FA 1994 Sch.14 para.2; OIC(T)R 1997 regs.3(1) (part), 5(1) (part), 7(1) (part), 9 (part); drafting.
(5)	ICTA s.468L(2) (part); FA 1994 Sch.14 para.2; OIC(T)R 1997 regs.3(1) (part), 5(1) (part), 7(1) (part), 9 (part).
(6)	ICTA s.468L(1A) (part); FA 1994 Sch.14 para.2; FA 1996 Sch.6 para.11(1); OIC(T)R 1997 reg.3(1) (part).
(7)	ICTA s.468H(6) (part); FA 1994 Sch.14 para.2; OIC(T)R 1997 regs.3(1) (part), 5(1) (part).
(8)	Drafting.
374 (1)	Drafting.
(2)	ICTA s.468(11) (part), (14) (part), s.468H(4) (part), s.468L(2) (part); FA 1994 Sch.14 para.2; OIC(T)R 1997 regs.3(1) (part), 9 (part), 10(4) (part).
(3)	ICTA s.468(14) (part), s.468H(4) (part), s.468L(2) (part); FA 1994 Sch.14 para.2; OIC(T)R 1997 regs.3(1) (part), 9 (part), 10(4).
(4)	ICTA s.468(14) (part), s.468H(4) (part), s.468L(2) (part); FA 1994 Sch.14 para.2; OIC(T)R 1997 regs.3(1) (part), 9 (part), 10(4) (part).
375 (1)	ICTA s.468H(2) (part), (3) (“distribution period”), (3) (“distribution accounts”), (6) (part), s.832(1) (“authorised unit trust”); FA 1994 Sch.14 para.2; OIC(T)R 1997 regs.2(1) (part), 3(1) (part), 5(1) (part), 7(1) (part), 9 (part).
(2)	OIC(T)R 1997 reg.2(1) (“accumulation share”).
(3)	OIC(T)R 1997 reg.2(1) (“scheme property”).
376 (1)	ICTA s.468L(1) (part), (2) (part); FA 1994 Sch.14 para.2.
(2)	Drafting.
(3)	ICTA s.468L(1) (part), (2) (part); FA 1994 Sch.14 para.2.
(4)	ICTA s.468L(2) (part); FA 1994 Sch.14 para.2; drafting
(5)	ICTA s.468L(1) (part), (2) (part); FA 1994 Sch.14 para.2.
(6)	ICTA s.468L(1A) (part); FA 1994 Sch.14 para.2; FA 1996 Sch.6 para.11(1).
(7)	ICTA s.468H(6) (part); FA 1994 Sch.14 para.2.
(8)	Drafting.
377 (1)	Drafting.
(2)	ICTA s.468H(4) (part), s.468L(2) (part); FA 1994 Sch.14 para.2.
(3)	ICTA s.468H(4) (part), s.468L(2) (part); FA 1994 Sch.14 para.2.

<i>Provision</i>	<i>Origin</i>
(4)	ICTA s.468H(4) (part), s.468L(2) (part); FA 1994 Sch.14 para.2.
378	ICTA s.468H(2) (part), (3) (“distribution period”), (3) (“distribution accounts”), (6) (part), s.832(1) (“authorised unit trust”); FA 1994 Sch.14 para.2.
379 (1)	ICTA s.486(1) (part), (4), (9) (part), (12) (part); Annex 1, Change 81.
(2)	ICTA s.486(9) (part), (12) (part).
(3)	ICTA s.486(12) (part); MAFF(D)O 2002 Sch.1 para.31.
(4)	ICTA s.486(12) (part).
(5)	ICTA s.486(12) (part).
380 (1)	ICTA s.582(1) (part), (3).
(2)	ICTA s.582(1) (part); Annex 1, Change 82.
(3)	ICTA s.582(4).
381 (1)	ICTA s.18(3); Annex 1, Change 83.
(2)	Drafting.
382 (1)	Drafting.
(2)	Drafting.
(3)	ICTA s.251C(6); ITEPA 2003 Sch.6 para.34; drafting.
(4)	ICTA s.230 (part); drafting.
383 (1)	ICTA s.20(1) (part).
(2)	ICTA s.20(1) (part).
(3)	ICTA s.20(1) (part).
384 (1)	ICTA s.20(1) (part), s.251B(1) (part), s.251C(1) (part); FA 1997 Sch.7 para.8(2); ITEPA 2003 Sch.6 para.34; drafting.
(2)	ICTA s.251B(1) (part), s.251C(1) (part); ITEPA 2003 Sch.6 para.34; drafting.
(3)	Drafting.
385 (1)	ICTA s.20(1) (part), s.209(1) (part), (4) (part), s.231(1) (part), (4) (part), s.254(12) (part), s.418(2) (part); drafting.
(2)	ICTA s.251B(1) (part), s.251C(1) (part); ITEPA 2003 Sch.6 para.34; drafting.
386 (1)	ICTA s.468J(1), (2) (part); FA 1994 Sch.14 para.2; OIC(T)R 1997 regs.3(1), 5(1), 7(1), 9 (part).
(2)	Drafting.
(3)	ICTA s.468J(1), (2) (part); FA 1994 Sch.14 para.2; OIC(T)R 1997 regs.3(1), 5(1), 7(1), 9 (part).

<i>Provision</i>	<i>Origin</i>
(4)	ICTA s.468J(2) (part); FA 1994 Sch.14 para.2; OIC(T)R 1997 regs.3(1), 5(1), 7(1), 9 (part).
(5)	ICTA s.468H(6); FA 1994 Sch.14 para.2; OIC(T)R 1997 regs.3(1), 5(1).
(6)	Drafting.
387 (1)	Drafting.
(2)	ICTA s.468(11), (14), s.468H(4), s.468J(2) (part); FA 1994 Sch.14 para.2; OIC(T)R 1997 regs.3(1), 9 (part), 10(4).
(3)	ICTA s.468(11), (14), s.468H(4), s.468J(2) (part); FA 1994 Sch.14 para.2; OIC(T)R 1997 regs.3(1), 9 (part), 10(4).
(4)	ICTA s.468(11), (14), s.468H(4), s.468J(2) (part); FA 1994 Sch.14 para.2; OIC(T)R 1997 regs.3(1), 9 (part), 10(4).
388 (1)	ICTA s.468H(2), (3) (“distribution period”), (3) (“distribution accounts”), (6) (part), s.832(1) (“authorised unit trust”); FA 1994 Sch.14 para.2; OIC(T)R 1997 regs.2(1), 3(1), 5(1), 7(1), 9 (part).
(2)	OIC(T)R 1997 reg.2(1) (“accumulation share”).
(3)	OIC(T)R 1997 reg.2(1) (“scheme property”).
389 (1)	ICTA s.468J(1), (2) (part); FA 1994 Sch.14 para.2.
(2)	Drafting.
(3)	ICTA s.468J(1), (2) (part); FA 1994 Sch.14 para.2.
(4)	ICTA s.468J(2) (part); FA 1994 Sch.14 para.2.
(5)	ICTA s.468J(2) (part); FA 1994 Sch.14 para.2.
(6)	ICTA s.468H(6) (part); FA 1994 Sch.14 para.2.
(7)	Drafting.
390 (1)	Drafting.
(2)	ICTA s.468J(2) (part), s.468H(4); FA 1994 Sch.14 para.2.
(3)	ICTA s.468J(2) (part), s.468H(4); FA 1994 Sch.14 para.2.
(4)	ICTA s.468J(2) (part), s.468H(4); FA 1994 Sch.14 para.2.
391	ICTA s.468H(2), (3) (“distribution period”), (3) (“distribution accounts”), (6) (part), s.832(1) (“authorised unit trust”); FA 1994 Sch.14 para.2.
392 (1)	ICTA s.251A(1); ITEPA 2003 Sch.6 para.34.
(2)	ICTA s.251A(2) (part); ITEPA 2003 Sch.6 para.34.
(3)	ICTA s.251A(2) (part); ITEPA 2003 Sch.6 para.34.
(4)	ICTA s.251A(3); ITEPA 2003 Sch.6 para.34.
(5)	ICTA s.251A(2) (part); ITEPA 2003 Sch.6 para.34.
(6)	ICTA s.251A(2) (part); ITEPA 2003 Sch.6 para.34.
(7)	Drafting.

<i>Provision</i>	<i>Origin</i>
393 (1)	ICTA s.251B(1) (part); ITEPA 2003 Sch.6 para.34.
(2)	ICTA s.251B(1) (part); ITEPA 2003 Sch.6 para.34; drafting.
(3)	ICTA s.251B(1) (part), (2), s.251D(3); ITEPA 2003 Sch.6 para.34.
(4)	ICTA s.251B(1) (part); ITEPA 2003 Sch.6 para.34.
(5)	ICTA s.251B(3); ITEPA 2003 Sch.6 para.34.
(6)	Drafting.
394 (1)	ICTA s.251C(1) (part); ITEPA 2003 Sch.6 para.34.
(2)	ICTA s.251C(1) (part); ITEPA 2003 Sch.6 para.34; drafting.
(3)	ICTA s.251C(1) (part), (2), s.251D(3); ITEPA 2003 Sch.6 para.34.
(4)	ICTA s.251C(1) (part); ITEPA 2003 Sch.6 para.34.
(5)	ICTA s.251C(3); ITEPA 2003 Sch.6 para.34.
(6)	Drafting.
(7)	Drafting.
395 (1)	ICTA s.251C(4) (part); ITEPA 2003 Sch.6 para.34.
(2)	ICTA s.251C(4) (part); ITEPA 2003 Sch.6 para.34.
(3)	ICTA s.251C(5); ITEPA 2003 Sch.6 para.34.
(4)	Drafting.
396 (1)	ICTA s.251D(1); ITEPA 2003 Sch.6 para.34.
(2)	ICTA s.251D(2); ITEPA 2003 Sch.6 para.34.
(3)	Drafting.
397 (1)	ICTA s.231(1), (1A), s.232(1); F(No.2)A 1997 s.30(2), (3), Sch.4 para.4(1); Annex 1, Change 84.
(2)	ICTA s.231(3), (3AA) (part); F(No.2)A 1997 s.30(5), (6); Annex 1, Change 84.
(3)	ICTA s.231(3AA) (part); F(No.2)A 1997 s.30(5), (6); drafting.
(4)	ICTA s.232(1), s.278(2); FA 1988 s.31; FA 1996 s.145, Sch.20 para.21.
(5)	ICTA s.231(4).
(6)	ICTA s.231(1); F(No.2)A 1997 s.22(6), Sch.4 para.4; FA 1998 s.102(1), (2); ITEPA 2003 s.493(2), s.496(2).
398 (1)	ICTA s.20(1) (part); drafting.
(2)	ICTA s.20(1) (part), s.95(1A) (part); FA 1997 Sch.7 para.8(1); F(No.2)A 1997 s.24(10).

<i>Provision</i>	<i>Origin</i>
399 (1)	ICTA s.233(1) (part), (1A) (part); FA 1993 Sch.6 para.2(2); FA 1996 s.122(4); F(No.2)A 1997 Sch.4 para.6; Annex 1, Change 84.
(2)	ICTA s.233(1) (part); FA 1996 s.122(4); F(No.2)A 1997 Sch.4 para.6; Annex 1, Change 84.
(3)	ICTA s.233(1), (1A) (part); FA 1993 Sch.6 para.2(2); FA 1996 s.122(4); F(No.2)A 1997 Sch.4 para.6; Annex 1, Change 84.
(4)	ICTA s.233(1A) (part); FA 1993 Sch.6 para.2(2); FA 1996 s.122(4); FA 1997 Sch.7 para.12(3); Annex 1, Change 84.
(5)	ICTA s.233(1A) (part); FA 1993 Sch.6 para.2(2); FA 1996 s.122(4); F(No.2)A 1997 Sch.4 para.6.
(6)	ICTA s.233(1A) (part); FA 1993 Sch.6 para.2(2).
(7)	ICTA s.233(1) (part); FA 2004 Sch.24 para.1(3); drafting.
400 (1)	ICTA s.233(1) (part); Annex 1, Change 84.
(2)	ICTA s.233(1) (part); FA 1996 s.122(3); F(No.2)A 1997 Sch.4 para.6; Annex 1, Change 84.
(3)	ICTA s.233(1) (part); FA 1996 s.122(3).
(4)	ICTA s.233(1B) (part); FA 1993 Sch.6 para.2(2); F(No.2)A 1997 Sch.4 para.6.
(5)	ICTA s.233(1B) (part); FA 1993 Sch.6 para.2(2); F(No.2)A 1997 Sch.4 para.6.
(6)	ICTA s.233(2) (part).
401 (1)	ICTA s.233(2) (part).
(2)	ICTA s.233(2) (part).
(3)	ICTA s.233(2) (part).
(4)	ICTA s.233(2) (part); F(No.2)A 1997 Sch.4 para.6.
(5)	ICTA s.233(2) (part); F(No.2)A 1997 Sch.4 para.6.
(6)	ICTA s.233(2) (part); F(No.2)A 1997 Sch.4 para.6.
(7)	Drafting.
402 (1)	ICTA s.18(1) (part), (3) (“Case IV”), (3) (“Case V”), s.68B(1), (2); FA 1996 Sch.7 para.4(2); ITEPA 2003 Sch. 6 para.10; drafting.
(2)	Drafting.
(3)	ICTA s.68B(4); ITEPA 2003 Sch. 6 para.10; drafting.
(4)	Drafting.
403 (1)	ICTA s.65(1) (part), s.68(1); FA 1994 s.207(1), (5).
(2)	ICTA s.68B(1) (part), s.68B(2) (part); ITEPA 2003 Sch.6 para. 10; drafting.

<i>Provision</i>	<i>Origin</i>
404 (1)	ICTA s.59(1).
(2)	ICTA s.68B(1) (part), s.68B(2) (part); ITEPA 2003 Sch.6 para. 10; drafting.
405 (1)	ICTA s.68A(1); ITEPA 2003 Sch.6 para.10; drafting.
(2)	ICTA s.68A(2), (3); ITEPA 2003 Sch.6 para.10.
(3)	ICTA s.68C(1); ITEPA 2003 Sch.6 para.10.
(4)	ICTA s.68C(2); ITEPA 2003 Sch.6 para.10.
(5)	Drafting.
406 (1)	ICTA s.68B(1) (part); ITEPA 2003 Sch.6 para.10.
(2)	ICTA s.68B(1) (part); ITEPA 2003 Sch.6 para.10.
(3)	ICTA s.68B(1) (part); ITEPA 2003 Sch.6 para.10.
(4)	ICTA s.68B(1) (part); ITEPA 2003 Sch.6 para.10.
(5)	ICTA s.68B(1) (part), s.68C(3); ITEPA 2003 Sch.6 para.10; drafting.
407 (1)	ICTA s.68B(2) (part); ITEPA 2003 Sch.6 para.10.
(2)	ICTA s.68B(2) (part); ITEPA 2003 Sch.6 para.10; drafting.
(3)	ICTA s.68B(2) (part), s.68C(3); ITEPA 2003 Sch.6 para.10.
(4)	ICTA s.68B(2) (part); ITEPA 2003 Sch.6 para.10.
(5)	Drafting.
408 (1)	ICTA s.68B(3) (part); ITEPA 2003 Sch.6 para.10.
(2)	ICTA s.68B(3) (part); ITEPA 2003 Sch.6 para.10.
(3)	Drafting.
409 (1)	ICTA s.249(4) (part), (6) (part); FA 1993 s.77(3); FA 1996 Sch.6 para.6; F(No.2)A 1997 Sch.4 para.10; drafting.
(2)	Drafting.
410 (1)	ICTA s.249(1) (part), (4) (part), (5) (part), (6) (part); drafting.
(2)	ICTA s.249(4) (part).
(3)	ICTA s.249(6) (part).
(4)	ICTA s.249(5) (part).
(5)	ICTA s.249(5) (part).
(6)	ICTA s.249(4) (part), (6) (part), s.251(1) (part).
(7)	Drafting.

<i>Provision</i>	<i>Origin</i>
411 (1)	ICTA s.249(4) (part), (6) (part); F(No.2)A 1997 Sch.4 para.10; drafting.
(2)	ICTA s.249(4) (part), (6) (part), s.251(1) (part); F(No.2)A 1997 Sch.4 para.10.
412 (1)	ICTA s.249(4) (part), s.251(2) (part); F(No.2)A 1997 Sch.4 para.10.
(2)	ICTA s.249(4) (part), s.251(2) (part); F(No.2)A 1997 Sch.4 para.10; Annex 1, Change 85.
(3)	ICTA s.249(4), (part), s.251(2) (part); F(No.2)A 1997 Sch.4 para.10; Annex 1, Change 85.
(4)	ICTA s.251(2) (part), (3) (part).
(5)	ICTA s.251(3) (part), (5), (6); TCGA 1992 Sch.10 para.14(16); FA 1996 Sch.38 para.8.
413 (1)	Drafting.
(2)	ICTA s.249(4) (part).
(3)	ICTA s.249(6) (part).
(4)	ICTA s.249(5) (part); drafting.
(5)	ICTA s.249(3) (part).
(6)	ICTA s.249(3) (part), s.251(1) (part).
414 (1)	ICTA s.249(4) (part), (6) (part); FA 1996 s.122(5); F(No.2)A 1997 Sch.4 para.10.
(2)	ICTA s.249(4) (part), (6) (part).
(3)	ICTA s.249(4) (part); F(No.2)A 1997 Sch.4 para.10.
(4)	ICTA s.249(4) (part); F(No.2)A 1997 Sch.4 para.10.
(5)	ICTA s.249(4) (part); F(No.2)A 1997 Sch.4 para.10.
415 (1)	ICTA s.421(1) (part); FA 1993 s.77(4); F(No.2)A 1997 Sch.4 para.11.
(2)	Drafting.
(3)	ICTA s.422(5) (part), (6) (part).
(4)	ICTA s.422(5) (part), (6) (part).
(5)	ICTA s.421(4), s.422(6) (part).
416 (1)	ICTA s.421(1) (part); FA 1993 s.77(4); F(No.2)A 1997 Sch.4 para.11.
(2)	ICTA s.421(1) (part); FA 1993 s.77(4); F(No.2)A 1997 Sch.4 para.11.
(3)	ICTA s.421(1) (part), (2) (part).
(4)	Drafting.

<i>Provision</i>	<i>Origin</i>
417 (1)	ICTA s.421(1) (part); FA 1993 s.77(4); F(No.2)A 1997 Sch.4 para.11.
(2)	ICTA s.421(1) (part), (2) (part).
418 (1)	ICTA s.421(3), s.677(3).
(2)	ICTA s.421(3), s.677(3).
(3)	ICTA s.421(3), s.677(3).
(4)	ICTA s.421(3).
(5)	ICTA s.421(3).
(6)	ICTA s.421(3).
419 (1)	ICTA s.421(2) (part).
(2)	ICTA s.421(2) (part).
(3)	ICTA s.421(2) (part).
420 (1)	ICTA s.421(2) (part).
(2)	ICTA s.421(2) (part).
421 (1)	ICTA s.421(1) (part); F(No.2)A 1992 s.19(6); FA 1993 s.77(4); F(No.2)A 1997 Sch.4 para.11; drafting.
(2)	ICTA s.421(1) (part); FA 1996 s.122(6); F(No.2)A 1997 Sch.4 para.11.
(3)	ICTA s.421(1) (part).
(4)	ICTA s.421(1) (part).
(5)	ICTA s.421(1) (part).
422 (1)	ICTA s.18(1) (part), (3) (“Case III”) (part), (3) (“Case V”) (part); FA 1996 Sch.7 para.4(1).
(2)	Drafting.
423 (1)	ICTA s.657(1) (part).
(2)	ICTA s.657(1) (part).
424 (1)	ICTA s.64 (part), s.65(1) (part), s.68(1) (part); FA 1994 s.206, s.207(5).
(2)	Drafting.
425	ICTA s.59(1); drafting.
426	ICTA s.348(1) (part), s.349(1) (part); drafting.
427 (1)	FA 1996 Sch.13 para.1(1); drafting.
(2)	Drafting.
428 (1)	ICTA s.64, s.65(1) (part), s.68(1); FA 1994 s.206, s.207(5); FA 1996 Sch.13 para.1(1).
(2)	FA 1996 Sch.13 para.1(3) (part).
(3)	FA 1996 Sch.13 para.1(1) (part); drafting.

<i>Provision</i>	<i>Origin</i>
(4)	Drafting.
429 (1)	FA 1996 Sch.13 para.1(1); drafting.
(2)	Drafting.
430 (1)	FA 1996 Sch.13 para.3(1), (3), (4) (part); FA 1999 s.65(1).
(2)	FA 1996 Sch.13 para.3(4) (part).
(3)	FA 1996 Sch.13 para.3(4) (part).
(4)	FA 1996 Sch.13 para.3(6); drafting.
(5)	FA 1996 Sch.13 para.3A(2) (part); FA 2002 s.104(2).
(6)	Drafting.
431 (1)	FA 1996 Sch.13 para.3(1A) (part); FA 1999 s.65(1).
(2)	FA 1996 Sch.13 para.3(1A) (part), (1C); FA 1999 s.65(1).
(3)	FA 1996 Sch.13 para.3(1A) (part); FA 1999 s.65(1).
(4)	FA 1996 Sch.13 para.3(1A) (part); FA 1999 s.65(1).
(5)	FA 1996 Sch.13 para.3(1E); FA 1999 s.65(1).
(6)	FA 1996 Sch.13 para.3(1F); FA 1999 s.65(1).
(7)	FA 1996 Sch.13 para.3(8); FA 1999 s.65(4).
(8)	FA 1996 Sch.13 para.3(1B); FA 1999 s.65(1).
432 (1)	FA 1996 Sch.13 para.3(2) (part).
(2)	FA 1996 Sch.13 para.3(2) (part), (2A); FA 1999 s.65(2).
(3)	FA 1996 Sch.13 para.3(2) (part).
(4)	Drafting.
433 (1)	FA 1996 Sch.13 para.13(1), (2), (3), (4).
(2)	FA 1996 Sch.13 para.13(5) (part).
(3)	FA 1996 Sch.13 para.3(6); drafting.
(4)	FA 1996 Sch.13 para.13(4).
(5)	FA 1996 Sch.13 para.13(6).
(6)	FA 1996 Sch.13 para.13(7).
(7)	FA 1996 Sch.13 para.13(8), (9); FA 1999 s.65(6).
434 (1)	Drafting.
(2)	FA 1996 Sch.13 para.10(1) (part); drafting.
(3)	FA 1996 Sch.13 para.3(2) (part), 10(1) (part).
435 (1)	FA 1996 Sch.13 para.3(2) (part), (2B) (part); FA 1999 s.65(2).
(2)	FA 1996 Sch.13 paras.3(2B) (part), 10(4) (part); FA 1999 s.65(2), (5).

<i>Provision</i>	<i>Origin</i>
436 (1)	FA 1996 Sch.13 para.10(1) (part).
(2)	FA 1996 Sch.13 para.10(2) (part), (3) (part).
(3)	FA 1996 Sch.13 para.10(1) (part).
(4)	FA 1996 Sch.13 para.10(1) (part), (2) (part), (3) (part).
(5)	FA 1996 Sch.13 para.10(4) (part); FA 1999 s.65(5).
(6)	FA 1996 Sch.13 para.10(4) (part); FA 1999 s.65(5).
437 (1)	FA 1996 Sch.13 paras.1(1) (part), (2) (part), 2(1) (part), (2) (part), 4(1), 5(1), (2) (part); drafting.
(2)	FA 1996 Sch.13 paras.1(2) (part), 2(2) (part); drafting.
(3)	FA 1996 Sch.13 para.4(2) (part).
(4)	Drafting.
438 (1)	FA 1996 Sch.13 para.4(3) (part).
(2)	FA 1996 Sch.13 para.4(3) (part).
(3)	FA 1996 Sch.13 para.4(4).
(4)	Drafting.
439 (1)	FA 1996 Sch.13 para.1(1), (2) (part), (3) (part), (4).
(2)	FA 1996 Sch.13 para.1(2) (part); FA 2003 Sch.39 para.1(2).
(3)	Drafting.
(4)	FA 1996 Sch.13 para.1(2) (part), (4); FA 2003 Sch.39 para.6(1).
(5)	FA 1996 Sch.13 para.15(2) (part).
440 (1)	FA 1996 Sch.13 paras.4(2) (part), 6(7) (part), 8(1), (2) (part), 9(1), (2) (part).
(2)	FA 1996 Sch.13 paras.4(2) (part), 6(7) (part), 8(1), 9(1) (part).
(3)	Drafting.
(4)	FA 1996 Sch.13 para.5(1), (2) (part).
(5)	Drafting.
(6)	FA 1996 Sch.13 para.6(8) (part).
(7)	FA 1996 Sch.13 para.6(8) (part).
441 (1)	FA 1996 Sch.13 paras.4(2) (part), 5(2) (part), 8(2) (part), 9(2) (part); Annex 1, Change 86.
(2)	FA 1996 Sch.13 paras.4(2) (part), 8(1), 9(1) (part); Annex 1, Change 86.
(3)	Drafting.
442 (1)	FA 1996 Sch.13 para.3A(1); FA 2002 s.104(2).
(2)	FA 1996 Sch.13 para.3A(2) (part); FA 2002 s.104(2).

<i>Provision</i>	<i>Origin</i>
(3)	FA 1996 Sch.13 para.3A(3) (part); FA 2002 s.104(2).
(4)	FA 1996 Sch.13 para.3A(3) (part); FA 2002 s.104(2).
(5)	FA 1996 Sch.13 para.3A(3) (part); FA 2002 s.104(2).
(6)	FA 1996 Sch.13 para.3A(3) (part); FA 2002 s.104(2).
443 (1)	FA 1996 Sch.13 para.14(1).
(2)	Drafting.
444 (1)	FA 1942 s.47(1B) (part); FA 1996 s.202(2), Sch.13 para.15(1) (“strip”) (part); FA 2003 Sch.39 paras.4, 6(1) (part).
(2)	FA 1942 s.47(1B) (part); FA 1996 s.202(2), Sch.13 para.15(1) (“strip”) (part).
(3)	FA 1942 s.47(1B) (part); FA 1996 s.202(2), Sch.13 para.15(1) (“strip”) (part).
(4)	FA 1942 s.47(1B) (part); FA 1996 s.202(2), Sch.13 para.15(1) (“strip”) (part).
(5)	FA 1942 s.47(1C); FA 1996 s.202(2), Sch.13 para.15(1) (“strip”) (part).
445 (1)	FA 1996 Sch.13 para.14(2), (7); FA 2003 Sch.39 para.5(3).
(2)	FA 1996 Sch.13 para.14(4) (part).
(3)	FA 1996 Sch.13 para.14(4) (part); Annex 1, Change 87.
(4)	FA 1996 Sch.13 para.14(4) (part).
(5)	FA 1996 Sch.13 para.14(4) (part); FA 2003 Sch.39 paras.5(3), 6(1).
(6)	FA 1996 Sch.13 paras.1(2) (part), 14(3), (7); FA 2003 Sch.39 para.5(3); drafting.
(7)	FA 1996 Sch.13 paras.4(5), 5(3); drafting.
(8)	FA 1996 Sch.13 paras.4(5), 5(3); drafting.
446 (1)	FA 1996 Sch.13 para.14A(1) (part), (2) (part), (3) (part); FA 2003 Sch.39 para.3.
(2)	FA 1996 Sch.13 para.14A(1) (part), (2) (part), (3) (part); FA 2003 Sch.39 para.3.
(3)	FA 1996 Sch.13 para.14A(3) (part), (4) (part); FA 2003 Sch.39 para.3.
(4)	FA 1996 Sch.13 para.14A(3) (part); FA 2003 Sch.39 para.3.
(5)	FA 1996 Sch.13 para.14A(2) (part); FA 2003 Sch.39 para.3.
(6)	FA 1996 Sch.13 para.14A(3) (part), (4) (part); FA 2003 Sch.39 para.3.
(7)	FA 2003 Sch.39 para.6(1), (2), drafting.

<i>Provision</i>	<i>Origin</i>
(8)	Drafting.
447 (1)	FA 1996 Sch.13 para.14D(1) (part), (2) (part), (3) (part), (7); FA 2004 s.138(7).
(2)	FA 1996 Sch.13 para.14D(4) (part); FA 2004 s.138(7).
(3)	FA 1996 Sch.13 para.14D(4) (part); FA 2004 s.138(7).
(4)	FA 1996 Sch.13 para.14D(6) (part); FA 2004 s.138(7).
(5)	FA 1996 Sch.13 para.14D(6) (part); FA 2004 s.138(7).
448 (1)	FA 1996 Sch.13 para.14D(1) (part), (2) (part), (3) (part), (7); FA 2004 s.138(7).
(2)	FA 1996 Sch.13 para.14D(3) (part), (5) (part); FA 2004 s.138(7).
(3)	FA 1996 Sch.13 para.14D(3) (part), (5) (part); FA 2004 s.138(7).
(4)	FA 1996 Sch.13 para.14D(5) (part); FA 2004 s.138(7).
(5)	FA 1996 Sch.13 para.14D(8); FA 2004 s.138(7).
449 (1)	FA 1996 Sch.13 para.14B(1) (part); FA 2004 s.138(5).
(2)	FA 1996 Sch.13 para.14B(1) (part); FA 2004 s.138(5).
(3)	FA 1996 Sch.13 para.14B(2); FA 2004 s.138(5).
(4)	FA 1996 Sch.13 para.14B(3); FA 2004 s.138(5).
(5)	FA 1996 Sch.13 para.14B(4); FA 2004 s.138(5).
(6)	FA 1996 Sch.13 para.14B(5); FA 2004 s.138(5).
450 (1)	FA 1996 Sch.13 paras.8(4), 9(3), 14(6), 14B(6), 14E(1); FA 2004 s.138(2), (3), (4), (5), (8).
(2)	FA 1996 Sch.13 para.14E(2), (7) (part); FA 2004 s.138(8).
(3)	FA 1996 Sch.13 para.14E(3); FA 2004 s.138(8).
(4)	FA 1996 Sch.13 para.14E(8); FA 2004 s.138(8).
(5)	FA 1996 Sch.13 para.14E(9) (part); FA 2004 s.138(8).
(6)	FA 1996 Sch.13 para.14E(9) (part); FA 2004 s.138(8).
451 (1)	FA 1996 Sch.13 para.14E(4) (part), (7) (part); FA 2004 s.138(8); drafting.
(2)	FA 1996 Sch.13 para.14E(2), (5) (part); FA 2004 s.138(8).
(3)	FA 1996 Sch.13 para.14E(3), (5) (part); FA 2004 s.138(8).
(4)	FA 1996 Sch.13 para.14E(5) (part); FA 2004 s.138(8).
(5)	FA 1996 Sch.13 para.14E(5) (part); FA 2004 s.138(8).
(6)	FA 1996 Sch.13 para.14E(6), (7) (part); FA 2004 s.138(8).
(7)	FA 1996 Sch.13 para.14E(7) (part); FA 2004 s.138(8).

<i>Provision</i>	<i>Origin</i>
452 (1)	FA 1996 Sch.13 para.14(5) (part).
(2)	FA 1996 Sch.13 para.14(5) (part).
453 (1)	Drafting.
(2)	FA 2003 Sch.39 para.6(2) (part).
(3)	FA 2003 Sch.39 para.6(2) (part).
454 (1)	FA 1996 Sch.13 paras.2(1) (part), (2) (part), 6(5) (part), 7(1).
(2)	FA 1996 Sch.13 paras.1(4) (part), 2(2).
(3)	Drafting.
(4)	FA 1996 Sch.13 para.2(1), (3) (part).
(5)	FA 1996 Sch.13 paras.6(4), 7(1).
(6)	FA 1996 Sch.13 para.2(1) (part).
(7)	Drafting.
455 (1)	FA 1996 Sch.13 para.1(1), (2) (part), (3) (part), (4) (part).
(2)	FA 1996 Sch.13 para.2(2) (part), (3) (part), (4) (part).
(3)	FA 1996 Sch.13 para.2(2) (part), (4) (part).
(4)	FA 1996 Sch.13 para.15(2).
(5)	FA 1996 Sch.13 para.14(4) (part); FA 2003 Sch.39 para.6(2).
456 (1)	FA 1996 Sch.13 para.9A(1); FA 2002 s.104(3).
(2)	FA 1996 Sch.13 para.9A(1); FA 2002 s.104(3).
(3)	FA 1996 Sch.13 para.9A(1); FA 2002 s.104(3).
(4)	FA 1996 Sch.13 para.9A(1); FA 2002 s.104(3).
(5)	FA 1996 Sch.13 para.9A(2); FA 2002 s.104(3).
(6)	FA 1996 Sch.13 para.9A(2); FA 2002 s.104(3).
(7)	FA 1996 Sch.13 para.9A(4); FA 2002 s.104(3).
(8)	FA 1996 Sch.13 para.9A(3); FA 2002 s.104(3).
457 (1)	FA 1996 Sch.13 para.6(1) (part).
(2)	FA 1996 Sch.13 para.6(1) (part).
(3)	FA 1996 Sch.13 para.6(1) (part).
(4)	FA 1996 Sch.13 para.6(1) (part).
(5)	FA 1996 Sch.13 para.6(2).
458 (1)	FA 1996 Sch.13 para.6(3) (part).
(2)	FA 1996 Sch.13 paras.6(3) (part), (4), 14A(5); FA 2003 Sch.39 para.3.
(3)	Drafting.

<i>Provision</i>	<i>Origin</i>
459 (1)	FA 1996 Sch.13 para.12 (part).
(2)	FA 1996 Sch.13 para.12 (part).
(3)	FA 1996 Sch.13 para.6(3) (part).
460 (1)	FA 1996 s.103(1) (“share”); FA 2002 Sch.25 para.14.
(2)	FA 1996 Sch.13 paras.3(1D), 14B(7); FA 1999 s.65(1); FA 2004 s.138(5).
(3)	FA 1996 Sch.13 para.15(1) (part); FA 2004 s.138(9).
461 (1)	ICTA s.541(1), s.543(1), s.545(3), s.547(1) (part), (6) (part), s.553(6); PPB(T)R 1999 reg.6(3).
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
(5)	Drafting.
462 (1)	ICTA s.540(1), s.542(1), s.545(1), s.546C(7) (part); FA 2001 Sch.28 para.10; drafting.
(2)	Drafting.
(3)	Drafting.
463 (1)	ICTA s.547(1) (part).
(2)	ICTA s.546C(8); FA 2001 Sch.28 para.10; drafting.
(3)	Drafting.
(4)	Drafting.
464 (1)	Drafting.
(2)	Drafting.
(3)	ICTA s.547(4) (part); FA 2001 Sch.28 para.11.
(4)	Drafting.
(5)	ICTA s.547A(1), (4); FA 1998 Sch.14 para.2.
(6)	Drafting.
465 (1)	ICTA s.547(1) (part); FA 2003 Sch.34 para.7(2); Annex 1, Change 88.
(2)	ICTA s.547(1) (part); FA 2003 Sch.34 para.7(2).
(3)	ICTA s.547(1) (part); FA 2003 Sch.34 para.7(2).
(4)	ICTA s.547(1) (part); FA 2003 Sch.34 para.7(2).
(5)	ICTA s.547(1) (part).
(6)	ICTA s.547(14) (part); FA 1998 Sch.14 para.1(10).
(7)	Drafting.

<i>Provision</i>	<i>Origin</i>
466 (1)	ICTA s.547(7A) (part), s.553(6) (part), (7A) (part); FA 1995 s.76(2), (3); FA 2003 Sch.35 para.2(3).
(2)	ICTA s.547(7A) (part), s.553(7A) (part); FA 1995 s.76(2), (3).
(3)	Drafting.
467 (1)	ICTA s.547(1) (part), (9) (part); FA 2003 Sch.34 para.7(10) (part).
(2)	ICTA s.547(1) (part), (9) (part); FA 1998 Sch.14 para.1(3); FA 2003 Sch.34 para.7(4), (10).
(3)	ICTA s.547(1) (part), (9) (part); FA 1998 Sch.14 para.1(3); FA 2003 Sch.34 para.7(5), (6), (7), (10).
(4)	ICTA s.547(1) (part).
(5)	ICTA s.547(1) (part), (9) (part); FA 1998 Sch.14 para.1(3); FA 2003 Sch.34 para.7(5), (6), (7).
(6)	ICTA s.547(1) (part), (9) (part); FA 1998 Sch.14 para.1(3); FA 2003 Sch.34 para.7(4), (10).
(7)	ICTA s.547(9) (part), (9A); FA 2003 Sch.34 para.7(10), (11), Sch.35 para 2(3).
468 (1)	ICTA s.547(1) (part), (10) (part), (11), (12); FA 1998 Sch.14 para.1(3), (8); FA 2003 Sch.34 para.7(12).
(2)	ICTA s.547(10) (part), (11); FA 1998 Sch.14 para.1(8); drafting.
(3)	ICTA s.547(10) (part); FA 1998 Sch.14 para.1(8); FA 2003 Sch.34 para.7(12).
(4)	ICTA s.547(11) (part); FA 1998 Sch.14 para.1(8).
(5)	ICTA s.547(13) (“foreign institution”), s.547A(15) (“foreign institution”); FA 1998 Sch.14 para.1(9).
(6)	ICTA s.547(4) (part); FA 2001 Sch.28 para.11.
469 (1)	ICTA s.547A(1) (part); FA 1998 Sch.14 para.2.
(2)	Drafting.
(3)	ICTA s.547A(1), (4); FA 1998 Sch.14 para.2.
(4)	ICTA s.547A(1), (4); FA 1998 Sch.14 para.2.
(5)	ICTA s.547A(1), (4), s.549; FA 1998 Sch.14 para.2.
(6)	ICTA s.547A(14); FA 1998 Sch.14 para.2.
(7)	ICTA s.547A(2); FA 1998 Sch.14 para.2; FA 2001 Sch.28 para.12.
470 (1)	Drafting.
(2)	ICTA s.547A(3) (part); FA 1998 Sch.14 para.2; FA 2003 Sch.34 para.8(2).
(3)	ICTA s.547A(3) (part); FA 1998 Sch.14 para.2; FA 2003 Sch.34 para.8(3).

<i>Provision</i>	<i>Origin</i>
(4)	ICTA s.547A(3) (part); FA 1998 Sch.14 para.2.
(5)	ICTA s.547A(3) (part); FA 1998 Sch.14 para.2; FA 2003 Sch.34 para.8(4).
(6)	ICTA s.547A(3) (part); FA 1998 Sch.14 para.2; FA 2003 Sch.34 para.8(5), (6).
(7)	ICTA s.547A(3) (part), (16) (part); FA 1998 Sch.14 para.2.
471 (1)	ICTA s.547A(11); FA 1998 Sch.14 para.2.
(2)	ICTA s.547A(5) (part); FA 1998 Sch.14 para.2.
(3)	ICTA s.547A(5) (part); FA 1998 Sch.14 para.2.
(4)	ICTA s.547A(5) (part); FA 1998 Sch.14 para.2.
(5)	ICTA s.547A(5) (part); FA 1998 Sch.14 para.2.
(6)	ICTA s.547A(16) (part); FA 1998 Sch.14 para.2.
(7)	ICTA s.547A(12), (13); FA 1998 Sch.14 para.2; Annex 1, Change 14.
472 (1)	ICTA s.547A(6) (part); FA 1998 Sch.14 para.2; FA 2003 Sch.34 para.8(7).
(2)	ICTA s.547A(6) (part); FA 1998 Sch.14 para.2; FA 2003 Sch.34 para.8(7).
(3)	ICTA s.547A(10) (part); FA 1998 Sch.14 para.2; FA 2003 Sch.34 para.8(8).
(4)	ICTA s.547A(7), (9), (10) (part); FA 1998 Sch.14 para.2; Annex 1, Change 14.
(5)	ICTA s.547A(7), (9); FA 1998 Sch.14 para.2.
(6)	ICTA s.547A(8) (part); FA 1998 Sch.14 para.2.
(7)	ICTA s.547A(8) (part); FA 1998 Sch.14 para.2.
473 (1)	ICTA s.539(1); drafting.
(2)	ICTA s.539(3) (“capital redemption policy”), (3) (“life annuity”); FA 1996 s.168(4); FA 2003 Sch.34 para.13.
(3)	Drafting.
474 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	ICTA s.553(2); FA 1995 s.55(8).
(5)	ICTA s.553A(2); FA 1998 s.88(1).
475 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.

<i>Provision</i>	<i>Origin</i>
476 (1)	Drafting.
(2)	Drafting.
(3)	ICTA s.553(10) (“new offshore capital redemption policy”), (10) (“new non-resident policy”), s.553A(1), (4) (“overseas policy”), (4) (“new non-resident policy”), s.553B(1), (2) (“overseas policy”), (3), Sch.15 para.24(1); FA 1996 s.168(5); FA 1998 s.88; drafting.
477 (1)	Drafting.
(2)	Drafting.
478 (1)	ICTA s.539(2) (part).
(2)	ICTA s.539(2) (part).
(3)	ICTA s.539(2) (part).
479	ICTA s.539(2) (part); FA 2004 Sch.35 para.25.
480 (1)	ICTA s.539(2) (part); FA 2003 Sch.34 para.1(2)
(2)	ICTA s.539(3) (“group life policy”); FA 2003 Sch.34 para.1(3)
(3)	ICTA s.539(2) (part), (3) (“excepted group life policy”); FA 2003 Sch.34 para.1(2), (3).
481 (1)	Drafting.
(2)	ICTA s.539A(1) (part), (2); FA 2003 Sch.34 para.2.
(3)	ICTA s.539A(1) (part), (3); FA 2003 Sch.34 para.2.
(4)	ICTA s.539A(1) (part), (4) (part); FA 2003 Sch.34 para.2.
(5)	ICTA s.539A(4) (part); FA 2003 Sch.34 para.2.
(6)	ICTA s.539A(1) (part), (5); FA 2003 Sch.34 para.2.
482 (1)	Drafting.
(2)	ICTA s.539A(1) (part), (6) (part); FA 2003 Sch.34 para.2.
(3)	ICTA s.539A(1) (part), (7) (part); FA 2003 Sch.34 para.2.
(4)	ICTA s.539A(7) (part), (8) (part); FA 2003 Sch.34 para.2.
(5)	ICTA s.539A(1) (part), (8) (part); FA 2003 Sch.34 para.2.
(6)	ICTA s.539A(8) (part); FA 2003 Sch.34 para.2.
483 (1)	ICTA s.539(2) (part); FA 2003 Sch.34 para.1(2).
(2)	ICTA s.539(2) (part); FA 2003 Sch.34 para.1(2).
(3)	ICTA s.539(3) (“credit union”); FA 2003 Sch.34 para.1(3).
484 (1)	ICTA s.539(4), s.540(1) (part), s.542(1) (part), (2), s.545(1) (part), s.546C(7) (part); PPB(T)R 1999 reg.6(1); FA 2001 Sch.28 para.10; drafting.
(2)	Drafting.

<i>Provision</i>	<i>Origin</i>
(3)	Drafting.
485 (1)	Drafting.
(2)	ICTA s.540(1) (part), (5A) (part); FA 1989 Sch.9 para.3(3).
(3)	ICTA s.540(1) (part), (5A) (part), s.546B(1A); FA 1989 Sch.9 para.3(3); FA 2001 Sch.28 para.10; FA 2002 s.87(10).
(4)	ICTA s.540(5A) (part); FA 1989 Sch.9 para.3(3).
(5)	ICTA s.540(1) (part), s.546B(1A); FA 2001 Sch.28 para.10; FA 2002 s.87(10).
(6)	ICTA s.540(5).
(7)	ICTA s.553(1).
486	ICTA s.545(1) (part); ITEPA 2003 Sch.6 para.56.
487	ICTA s.540(4), s.542(4), s.544(4), s.545(2); FA 1989 Sch.9 para.3(2).
488 (1)	Annex 1, Change 89.
(2)	Annex 1, Change 89.
(3)	Annex 1, Change 89.
489 (1)	Annex 1, Change 89.
(2)	Annex 1, Change 89.
(3)	Annex 1, Change 89.
(4)	Annex 1, Change 89.
(5)	Annex 1, Change 89.
(6)	Annex 1, Change 89.
(7)	Annex 1, Change 89.
(8)	Annex 1, Change 89.
490 (1)	FA 1997 s.79(3) (part).
(2)	FA 1997 s.79(3) (part).
(3)	FA 1997 s.79(3) (part).
491 (1)	Drafting.
(2)	ICTA s.541(1) (part), (5) (part), s.543(1) (part), (3), s.545(3), (4) (part); FA 1997 s.79(3); PPB(T)R 1999 reg.6(4), (5); FA 2001 Sch.28 paras.4, 6; FA 2002 s.87(3), (4), (6), (7); drafting.
(3)	ICTA s.541(1) (part), (5) (part), s.543(1) (part), (3), s.545(3), (4) (part); PPB(T)R 1999 reg.6(4), (5); FA 1997 s.79(3) (part); FA 2001 Sch.28 paras.4, 6; FA 2002 s.87(3), (4), (6), (7); drafting.
(4)	Drafting.

<i>Provision</i>	<i>Origin</i>
(5)	ICTA s.541(5) (part); Annex 1, Change 90.
(6)	ICTA s.541(5) (part), s.545(3).
(7)	Drafting.
(8)	Drafting.
492 (1)	ICTA s.541(1) (part), (5) (part), s.543(1) (part), (3), s.545(3), (4) (part), s.548(1); FA 1997 s.79(3) (part); FA 2001 Sch.28 paras.4, 6; FA 2002 s.87(3), (4), (6), (7).
(2)	ICTA s.541(5) (part), s.545(3).
(3)	Drafting.
493 (1)	ICTA s.541(1) (part), (2), s.542(2) (part), s.543(1) (part), s.545(3).
(2)	ICTA s.541(1) (part), (2), s.542(2) (part), s.543(1) (part), s.545(3).
(3)	FA 1997 s.79(3) (part).
(4)	FA 1997 s.79(3) (part).
(5)	ICTA s.541(1) (part), s.543(1) (part), (2), s.545(3).
(6)	ICTA s.541(3), s.543(2).
(7)	ICTA s.541(1) (part).
(8)	Drafting.
494 (1)	ICTA s.541(1) (part), (5) (part), s.543(1) (part), (3), s.545(3), (4) (part), s.548(1), (2); FA 2001 Sch.28 paras.4, 6; FA 2002 s.87(3), (4), (6), (7).
(2)	ICTA s.545(4).
(3)	ICTA s.541(5) (part), s.545(3).
(4)	Drafting.
495 (1)	ICTA Sch.15 para.20(3) (part).
(2)	ICTA Sch.15 para.20(2) (part).
(3)	ICTA s.541(5) (part), s.545(3).
(4)	ICTA s.541(3A), s.543(2A), s.545(3); FA 2002 s.87(4), (7).
(5)	ICTA s.541(5) (part), s.545(3).
496 (1)	ICTA s.541(4A) (part); FA 1989 Sch.9 para.4(2).
(2)	ICTA s.541(4A) (part); FA 1989 Sch.9 para.4(2).
(3)	ICTA s.541(4C) (part); FA 1989 Sch.9 para.4(2).
(4)	ICTA s.541(4B) (part); FA 1989 Sch.9 para.4(2).
(5)	ICTA s.541(4B) (part); FA 1989 Sch.9 para.4(2).
(6)	ICTA s.541(4D) (part); FA 1989 Sch.9 para.4(2).
(7)	ICTA s.541(4B) (part), (4C) (part), (4D) (part), (5); FA 1989 Sch.9 para.4(2), (3); drafting.

<i>Provision</i>	<i>Origin</i>
497 (1)	Annex 1, Change 91.
(2)	Annex 1, Change 91.
(3)	Annex 1, Change 91.
(4)	Annex 1, Change 91.
498 (1)	ICTA s.540(1) (part), s.542(1) (part), s.545(1) (part), s.546(1) (part); Annex 1, Change 92.
(2)	ICTA s.546(1).
(3)	Drafting.
499 (1)	ICTA s.546(4) (part), s.546B(4) (“year”), s.546C(10) (part); FA 2001 Sch.28 para.10.
(2)	Drafting.
(3)	ICTA s.542(2), s.546(4) (part), s.546B(4) (“final year”), s.546C(10) (part), s.548(4), s.549(3); FA 2001 Sch.28 para.10.
(4)	ICTA s.546(4) (part), s.546B(4) (“final year”), s.546C(10) (part), s.548(4), s.549(3); FA 2001 Sch.28 para.10; drafting.
(5)	ICTA s.546(4) (part), s.546B(4) (“final year”), s.546C(10) (part), s.548(4), s.549(3); FA 2001 Sch.28 para.10; drafting.
500	ICTA s.539(4), s.542(2), s.548(1) (part); FA 1997 s.79(3) (part); FA 2003 Sch.34 para.9(1), (2); Annex 1, Change 93.
501 (1)	ICTA s.548(1) (part); FA 1989 Sch.9 para.6(2); FA 2003 Sch.34 para.9(1), (2), (3).
(2)	ICTA s.548(1) (part).
(3)	ICTA s.548(1) (part); FA 2003 Sch.34 para.9(1), (2), (3).
(4)	ICTA s.548(1) (part); FA 1989 Sch.9 para.6(2).
(5)	ICTA s.548(1) (part); FA 1989 Sch.9 para.6(2); FA 2003 Sch.34 para.9(2), (3).
(6)	ICTA s.548(1) (part).
(7)	ICTA s.539(9) (part), s.548(3) (part); FA 1989 Sch.9 para.2; FA 2003 s.171(3).
502 (1)	ICTA s.548(3) (part).
(2)	ICTA s.548(3) (part).
(3)	ICTA s.548(3) (part).
503 (1)	ICTA s.548(3) (part); FA 1999 Sch.4 paras.16, 18(3).
(2)	ICTA s.548(3) (part); FA 1999 Sch.4 paras.16, 18(3).
(3)	ICTA s.548(3) (part); FA 1999 Sch.4 paras.16, 18(3).

<i>Provision</i>	<i>Origin</i>
504 (1)	FA 1997 s.79(1) (part), (3) (part), (4) (part).
(2)	FA 1997 s.79(1) (part), (4) (part).
(3)	FA 1997 s.79(1) (part), (6).
(4)	FA 1997 s.79(1) (part).
(5)	FA 1997 s.79(3) (part).
(6)	FA 1997 s.79(3) (part).
(7)	FA 1997 s.79(2), (5); FISMA(CA)(T)O 2001 arts.97, 98.
505 (1)	ICTA s.546A(1) (part), (2); FA 2001 Sch.28 para.9.
(2)	ICTA s.539(3A); FA 2001 Sch.28 para.2.
(3)	ICTA s.546A(1) (part); FA 2001 Sch.28 para.9.
(4)	ICTA s.546A(1) (part); FA 2001 Sch.28 para.9.
(5)	ICTA s.546A(1) (part); FA 2001 Sch.28 para.9.
(6)	ICTA s.546A(1) (part), (3) (part); FA 2001 Sch.28 para.9; drafting.
(7)	ICTA s.546A(1) (part), (3) (part); FA 2001 Sch.28 para.9; drafting.
(8)	ICTA s.546A(1) (part), (3) (part); FA 2001 Sch.28 para.9; drafting.
506 (1)	Drafting.
(2)	ICTA s.546A(3) (part), (4) (“old share”) (part), (4) (“new share”) (part); FA 2001 Sch.28 para.9.
(3)	ICTA s.546A(3) (part), (4) (“old share”) (part); FA 2001 Sch.28 para.9.
(4)	ICTA s.546A(3) (part), (4) (“old share”) (part), (4) (“new share”) (part); FA 2001 Sch.28 para.9.
(5)	ICTA s.546A(3) (part); FA 2001 Sch.28 para.9.
(6)	ICTA s.546A(3) (part); FA 2001 Sch.28 para.9.
(7)	Drafting.
507 (1)	Drafting.
(2)	ICTA s.540(1) (part), s.541(1) (part), s.542(1) (part), s.543(1) (part), s.545(1) (part), (3), s.546(1) (part), (2), (3), s.547(2), s.548(1), s.549(1).
(3)	ICTA s.540(1) (part), s.541(1) (part), s.542(1) (part), s.543(1) (part), s.545(1) (part), (3), s.546(1) (part), (2), (3), s.547(2), s.548(1), s.549(1).
(4)	ICTA s.540(1) (part), s.541(1) (part), s.542(1) (part), s.543(1) (part), s.545(1) (part), (3), s.546(1) (part), (2), (3), s.547(2), s.548(1), s.549(1).

<i>Provision</i>	<i>Origin</i>
(5)	ICTA s.540(1) (part), s.541(1) (part), s.542(1) (part), s.543(1) (part), s.545(1) (part), (3), s.546(1) (part), (2), (3), s.547(2), s.548(1), s.549(1).
(6)	ICTA s.546(1) (part), Sch.15 para.20(3) (part); drafting.
508 (1)	ICTA s.546(1); drafting.
(2)	ICTA s.548(1) (part).
(3)	FA 1997 s.79(3) (part).
(4)	ICTA s.546(6), s.546C(2), (3), (6); FA 2001 Sch.28 paras.8, 10.
(5)	Drafting.
509 (1)	ICTA s.540(1) (part), s.542(1) (part), s.545(1) (part), s.546(1) (part), s.546B(1) (part), (2) (part), (3) (part); FA 2001 Sch.28 para.10; drafting.
(2)	Drafting.
(3)	ICTA s.546B(2) (part); FA 2001 Sch.28 para.10.
(4)	ICTA s.546B(2) (part); FA 2001 Sch.28 para.10.
(5)	ICTA s.540(1) (part), s.542(1) (part), s.545(1) (part), s.546(4) (part), 546B(3) (part).
(6)	Drafting.
510 (1)	ICTA s.546C(1) (part), (2) (part), (5) (part); FA 2001 Sch.28 para.10.
(2)	ICTA s.546C(1) (part), (2) (part), (5) (part); FA 2001 Sch.28 para.10.
(3)	ICTA s.546(1) (part), s.546C(3) (part), Sch.15 para.20(3) (part); FA 2001 Sch.28 para.10.
(4)	ICTA s.546C(4); FA 2001 Sch.28 para.10.
(5)	ICTA s.546C(9); FA 2001 Sch.28 para.10.
(6)	Drafting.
511 (1)	Drafting.
(2)	ICTA s.546C(2), (3), (6) (part); FA 2001 Sch.28 para.10; drafting.
(3)	ICTA s.546C(2), (3), (6) (part); FA 2001 Sch.28 para.10; drafting.
(4)	ICTA s.546C(2), (3), (6) (part); FA 2001 Sch.28 para.10; drafting.
(5)	Drafting.
512 (1)	ICTA s.546C(2), (3), (6) (part); FA 2001 Sch.28 para.10.
(2)	ICTA s.546C(6) (part), (7); FA 2001 Sch.28 para.10.
(3)	ICTA s.546C(2), (3), (5), (6) (part); FA 2001 Sch.28 para.10.

<i>Provision</i>	<i>Origin</i>
(4)	ICTA s.546C(2), (3); FA 2001 Sch.28 para.10.
513 (1)	ICTA s.546D(1), (3) (part), (6) (part); FA 2001 Sch.28 para.10.
(2)	ICTA s.546D(3) (part), (6) (part); FA 2001 Sch.28 para.10.
(3)	ICTA s.546D(2); FA 2001 Sch.28 para.10.
(4)	ICTA s.546D(1), (3) (part), (4), (5) (part), (6) (part); FA 2001 Sch.28 para.10.
(5)	ICTA s.546D(5) (part); FA 2001 Sch.28 para.10.
514 (1)	ICTA s.546B(1) (part), (2) (part), s.546C(7) (part); FA 2001 Sch.28 para.10.
(2)	Drafting.
(3)	ICTA s.546C(8) (part); FA 2001 Sch.28 para.10.
(4)	ICTA s.546C(8) (part); FA 2001 Sch.28 para.10.
(5)	ICTA s.546C(9) (part); FA 2001 Sch.28 para.10.
515 (1)	PPB(T)R 1999 reg.5(1) (part); drafting.
(2)	PPB(T)R 1999 reg.5(1) (part).
(3)	PPB(T)R 1999 reg.5(1) (part).
(4)	PPB(T)R 1999 reg.5(1) (part); drafting.
516 (1)	PPB(T)R 1999 reg.4(1) (part).
(2)	PPB(T)R 1999 reg.4(1) (part).
(3)	PPB(T)R 1999 reg.4(1) (part).
(4)	PPB(T)R 1999 reg.4(1) (part).
(5)	ICTA s.553C(10) (“holder”); FA 1998 s.89.
517 (1)	PPB(T)R 1999 reg.4(2) (part), (7) (part).
(2)	PPB(T)R 1999 reg.4(2) (part), (3) (part), (4) (part).
518 (1)	Drafting.
(2)	PPB(T)R 1999 reg.4(7) (part).
(3)	PPB(T)R 1999 reg.4(7) (part).
(4)	PPB(T)R 1999 reg.4(7) (part).
519 (1)	Drafting.
(2)	PPB(T)R 1999 reg.4(7) (part).
(3)	PPB(T)R 1999 reg.4(7) (part), (8) (part).
(4)	PPB(T)R 1999 reg.4(7) (part), (8) (part).
(5)	ICTA s.553C(10) (“holder”); FA 1998 s.89; PPB(T)R 1999 reg.2(1) (“policy holder”).
520 (1)	Drafting.
(2)	PPB(T)R 1999 reg.4(3) (part), (4) (part).

<i>Provision</i>	<i>Origin</i>
(3)	PPB(T)R 1999 reg.4(6).
(4)	PPB(T)R 1999 regs.2(1) (“collective investment scheme”), (1) (“internal linked fund”), 4(4), (6); FIS-MA(CA)(T)O 2001 arts.184(2), (3), 185; drafting.
521 (1)	Drafting.
(2)	PPB(T)R 1999 reg.4(5) (part).
(3)	PPB(T)R 1999 reg.4(5) (part), (8) (part).
(4)	PPB(T)R 1999 reg.4(5) (part), 4(8) (part).
(5)	ICTA s.553C(10) (“holder”); FA 1998 s.89; PPB(T)R 1999 reg.2(1) (“policy holder”).
522 (1)	Drafting.
(2)	PPB(T)R 1999 reg.5(2) (part); PPB(T)(A)R 2001 reg.3(2).
(3)	PPB(T)R 1999 reg.5(2) (part); PPB(T)(A)R 2001 reg.3(2).
(4)	PPB(T)R 1999 reg.5(2) (part); PPB(T)(A)R 2001 reg.3(2).
523 (1)	PPB(T)R 1999 reg.5(2) (part); PPB(T)(A)R 2001 reg.3(2).
(2)	PPB(T)R 1999 reg.5(2) (part); PPB(T)(A)R 2001 reg.3(2).
524 (1)	PPB(T)R 1999 reg.5(2A) (part), (2B) (part); PPB(T)(A)R 2001 reg.3(2).
(2)	PPB(T)R 1999 reg.5(2A) (part); PPB(T)(A)R 2001 reg.3(2).
(3)	PPB(T)R 1999 reg.5(2B); PPB(T)(A)R 2001 reg.3(2).
(4)	PPB(T)R 1999 reg.5(2B); PPB(T)(A)R 2001 reg.3(2).
(5)	PPB(T)R 1999 reg.5(2B); PPB(T)(A)R 2001 reg.3(2).
525 (1)	PPB(T)R 1999 reg.5(1) (part); drafting.
(2)	PPB(T)R 1999 regs.5(3), 6(1).
526 (1)	ICTA s.553C(1) (part), (3) (part), (7) (part); FA 1998 s.89; Annex 1, Change 94.
(2)	ICTA s.553C(6) (part); FA 1998 s.89.
(3)	ICTA s.553C(9); FA 1998 s.89.
(4)	Drafting.
527 (1)	ICTA s.547(2) (part); Annex 1, Change 95.
(2)	ICTA s.547(2) (part); Annex 1, Change 95.
528 (1)	ICTA s.553(3) (part); FA 2001 Sch.28 para.17.
(2)	ICTA s.553(3) (part).
(3)	ICTA s.553(3) (part).
(4)	ICTA s.553(3) (part).
(5)	ICTA s.550(4), s.553(4).

<i>Provision</i>	<i>Origin</i>
(6)	ICTA s.550(4), s.553(4); drafting.
(7)	Drafting.
529 (1)	ICTA s.553(5) (part), s.553(5A) (part); FA 1998 Sch.14 para.4(3); Annex 1, Change 96.
(2)	Annex 1, Change 96.
530 (1)	ICTA s.547(5) (part), (5AA) (part); FA 1998 Sch.14 para.1(6), (7); FA 2003 Sch.34 para.7(9), Sch.35 para.2(2).
(2)	ICTA s.547(5) (part), (5AA) (part); FA 1998 Sch.14 para.1(7).
(3)	ICTA s.547(5) (part).
(4)	ICTA s.547(5) (part).
(5)	ICTA s.547(5) (part).
(6)	ICTA s.547(5) (part); FA 1999 s.22(8).
(7)	ICTA s.547(5) (part); drafting.
531 (1)	ICTA s.547(5A) (part), (6) (part), (7) (part), s.553(6); FA 1991 Sch.7 para.9(1), (2); FA 1995 s.56(2).
(2)	Drafting.
(3)	ICTA s.547(5A) (part), (6) (part), (7) (part), s.553(6); FA 1991 Sch.7 para.9(1),(2); FA 2001 Sch.28 paras.11(5), (6), 17(3); drafting.
(4)	ICTA s.547(13) (“basic life assurance and general annuity business”); FA 1991 Sch.7 para.9(3); FA 1998 Sch.14 para.1(8); drafting.
(5)	ICTA s.553(7), s.553A(3), (5); FA 1995 s.55(8); FA 1998 s.88(1); FA 2001 Sch.28 para.11; Annex 1, Change 97.
(6)	ICTA s.553(7), s.553A(3), (5); FA 1995 s.55(8); FA 1998 s.88(1); FA 2001 Sch.28 para.11.
532 (1)	ICTA s.547(6A) (part), s.553(6A) (part); FA 1995 s.56(1), (2); Annex 1, Change 149.
(2)	ICTA s.547(6A) (part), s.553(6A) (part); FA 1995 s.56(1), (2).
(3)	ICTA s.547(6A) (part), s.553(6A) (part); FA 1995 s.56(1), (2).
(4)	ICTA s.547(6A) (part), s.553(6A) (part); FA 1995 s.56(1), (2).
(5)	ICTA s.547(6A) (part), (13) (“basic life assurance and general annuity business”), s.553(6A) (part); FA 1991 Sch.7 para.9(3); FA 1995 s.56(1), (2); FA 1998 Sch.14 para.1(8).
533 (1)	Drafting.
(2)	ICTA s.547(6A) (part), s.553(6A) (part); FA 1995 s.56(1), (2).

<i>Provision</i>	<i>Origin</i>
(3)	ICTA s.547(6A) (part), s.553(6A) (part); FA 1995 s.56(1), (2).
(4)	ICTA s.547(6A) (part), s.553(6A) (part); FA 1995 s.56(1), (2).
(5)	ICTA s.547(6A) (part), s.553(6A) (part); FA 1995 s.56(1), (2).
(6)	ICTA s.547(6A) (part), s.553(6A) (part); FA 1995 s.56(1), (2).
(7)	ICTA s.547(6A) (part), s.553(6A) (part); FA 1995 s.56(1), (2).
534 (1)	FA 1995 s.56(3) (part).
(2)	ICTA s.547(6A), s.553(6A); FA 1995 s.56(3) (part).
(3)	FA 1995 s.56(3) (part).
535 (1)	ICTA s.550(1), (2) (part); FA 2003 Sch.35 para.3; Annex 1, Change 98.
(2)	ICTA s.550(2) (part).
(3)	ICTA s.550(1), (2) (part), (7) (part); FA 2003 Sch.35 para.3.
(4)	ICTA s.550(1), (2) (part), (7) (part); FA 2003 Sch.35 para.3.
(5)	ICTA s.550(7) (part); ITEPA 2003 Sch.6 para.57.
(6)	PPB(T)R 1999 reg.6(6).
536 (1)	ICTA s.550(2) (part), (3) (part); F(No.2)A 1992 s.19(2); FA 1999 s.22(8); FA 2003 Sch.35 para.3.
(2)	ICTA s.550(5) (part).
(3)	ICTA s.550(5A); FA 2001 Sch.28 para.14.
(4)	ICTA s.550(4) (part), (5) (part).
(5)	ICTA s.550(4) (part).
(6)	ICTA s.553(9).
(7)	ICTA s.553(8) (part).
(8)	ICTA s.553(8) (part).
537	ICTA s.550(2) (part), (3) (part), (6); F(No.2)A 1992 s.19(2); FA 1999 s.22(8); FA 2003 Sch.35 para.3.
538 (1)	ICTA s.551(1) (part); FA 2001 Sch.28 para.15; FA 2003 Sch.34 para.10.
(2)	ICTA s.551(1) (part).
(3)	ICTA s.551(1) (part).
(4)	ICTA s.551(2).
(5)	ICTA s.551(3); Annex 1, Change 149.

<i>Provision</i>	<i>Origin</i>
(6)	ICTA s.551(3).
539 (1)	ICTA s.549(1); FA 2001 Sch.28 para.13; drafting.
(2)	Drafting.
(3)	ICTA s.549(2) (part).
(4)	ICTA s.549(2) (part); FA 1993 Sch.6 para.6; FA 1996 Sch.6 para.13; F(No.2)A 1997 Sch.4 para.13(1); FA 1999 s.22(9); drafting.
(5)	ICTA s.549(2) (part); FA 1993 Sch.6 para.6; FA 1996 Sch.6 para.13; F(No.2)A 1997 Sch.4 para.13(1); FA 1999 s.22(9); drafting.
(6)	ICTA s.549(2) (part); FA 1993 Sch.6 para.6; FA 1996 Sch.6 para.13; F(No.2)A 1997 Sch.4 para.13(1); FA 1999 s.22(9); drafting.
540 (1)	ICTA s.549(1) (part); FA 2001 Sch.28 para.13.
(2)	ICTA s.549(1) (part); FA 2001 Sch.28 para.13.
(3)	ICTA s.549(1) (part); FA 2001 Sch.28 para.13.
(4)	ICTA s.549(1) (part); FA 2001 Sch.28 para.13.
541 (1)	Drafting.
(2)	ICTA s.549(1); drafting.
(3)	ICTA s.549(1); drafting.
(4)	ICTA s.549(1) (part), (1A) (part); FA 2001 Sch.28 para.13; FA 2004 s.140(2), (3); drafting.
542 (1)	ICTA s.540(6), Sch.15 para.20(1) (part), (2).
(2)	ICTA Sch.15 para.20(1) (part), (2).
(3)	ICTA Sch.15 para.20(1) (part), (2).
(4)	ICTA Sch.15 para.20(1) (part), (2).
(5)	ICTA Sch.15 para.20(1) (part), (2).
(6)	ICTA Sch.15 para.20(1) (part).
(7)	ICTA Sch.15 para.20(1) (part).
(8)	ICTA Sch.15 para.20(1) (part).
(9)	Drafting.
543 (1)	ICTA s.553(1) (part).
(2)	ICTA s.553(1) (part).
(3)	Drafting.
544 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.

<i>Provision</i>	<i>Origin</i>
545 (1)	ICTA s.539(3) (“charitable trust”), (3) (“friendly society”), (3) (“non-charitable trust”); F(No.2)A 1992 Sch.9 para.15; PPB(T)R 1999 reg.2(1) (“market value”); FA 2003 Sch.34 para.6; Annex 1, Changes 99 and 100; drafting.
(2)	ICTA s.543(1) (part), s.544(3) (part), s.546(1) (part), s.548(2) (part); PPB(T)R 1999 reg.2(2) (part).
(3)	ICTA s.543(1) (part), s.544(3) (part), s.546(1) (part), s.548(2) (part); PPB(T)R 1999 reg.2(2) (part).
546 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
547 (1)	ICTA s.18(1) (part), (3) (“Case III”) (part), s.469(3) (part).
(2)	ICTA s.469(3) (part), (4) (part).
548 (1)	ICTA s.469(3) (part), (4) (part).
(2)	ICTA s.469(3) (part), (4) (part).
(3)	ICTA s.469(5) (part).
(4)	ICTA s.469(5) (part).
(5)	ICTA s.469(6) (part); FA 1994 Sch.14 para.5.
(6)	ICTA s.469(6) (part).
(7)	ICTA s.469(6) (part).
549	ICTA s.59(1) (part), s.469(3) (part).
550	ICTA s.348(1) (part), s.469(3) (part); drafting.
551 (1)	ICTA s.56(2) (part), s.56A(2) (part); F(No.2)A 1992 Sch.8 para.1.
(2)	ICTA s.56(2) (part), s.56A(2) (part); F(No.2)A 1992 Sch.8 para.1.
552 (1)	ICTA s.56(1) (part), s.56A(1) (part), (2) (part); F(No.2)A 1992 Sch.8 para.1; US(A)(EDS)R 2003 Sch.2 para.6 (part).
(2)	ICTA s.56(5), s.56A(1) (part), (4); F(No.2)A 1992 Sch.8 para.1; TCGA 1992 Sch.10 para.14(3); FA 1996 s.164(4); US(A)(EDS)R 2003 Sch.2 para.6 (part); drafting.
553	ICTA s.69 (part); FA 1994 s.208.
554	ICTA s.59(1).
555 (1)	ICTA Sch.5AA para.1(1) (part); FA 1997 Sch.11; Annex 1, Change 101.
(2)	ICTA Sch.5AA para.1(1) (part); FA 1997 Sch.11.

<i>Provision</i>	<i>Origin</i>
556 (1)	ICTA s.69; FA 1994 s.208.
(2)	ICTA Sch.5AA para.1(1) (part), (4); FA 1997 Sch.11.
557	ICTA Sch.5AA para.1(1) (part); FA 1997 Sch.11.
558 (1)	ICTA Sch.5AA paras.4(6) (“future”), 4A(11) (“future”); FA 1997 Sch.11; FA 1998 s.99(1).
(2)	ICTA Sch.5AA paras.4(6) (“option”), (6) (“traded option”), 4A(11) (“option”); FA 1997 Sch.11; FA 1998 s.99(1), (4).
(3)	TCGA s.288(6) (“recognised futures exchange”)
559 (1)	ICTA Sch.5AA para.2(1) (part); FA 1997 Sch.11; drafting.
(2)	ICTA Sch.5AA para.2(1) (part); FA 1997 Sch.11.
(3)	ICTA Sch.5AA para.2(1) (part); FA 1997 Sch.11.
(4)	ICTA Sch.5AA para.2(1) (part); FA 1997 Sch.11.
(5)	ICTA Sch.5AA para.2(2) (part); FA 1997 Sch.11.
(6)	ICTA Sch.5AA para.2(2) (part); FA 1997 Sch.11.
(7)	ICTA Sch.5AA para.4(2) (part); FA 1997 Sch.11.
560 (1)	ICTA Sch.5AA para.3(1) (part); FA 1997 Sch.11.
(2)	ICTA Sch.5AA para.3(1) (part); FA 1997 Sch.11.
(3)	ICTA Sch.5AA para.3(1) (part); FA 1997 Sch.11.
(4)	ICTA Sch.5AA para.3(1) (part); FA 1997 Sch.11.
(5)	ICTA Sch.5AA para.3(2); FA 1997 Sch.11.
(6)	ICTA Sch.5AA para.3(3); FA 1997 Sch.11.
561 (1)	ICTA Sch.5AA para.5(1); FA 1997 Sch.11.
(2)	ICTA Sch.5AA para.5(2); FA 1997 Sch.11.
(3)	ICTA Sch.5AA para.5(3) (part); FA 1997 Sch.11; Annex 1, Change 102.
(4)	ICTA Sch.5AA para.5(3) (part); FA 1997 Sch.11.
(5)	ICTA Sch.5AA para.5(3) (part); FA 1997 Sch.11.
(6)	ICTA Sch.5AA para.5(3) (part); FA 1997 Sch.11.
(7)	ICTA Sch.5AA paras.5(4) (“scheme or arrangements”), 6(4); FA 1997 Sch.11.
562 (1)	ICTA Sch.5AA para.4(2) (part); FA 1997 Sch.11.
(2)	ICTA Sch.5AA para.4(3) (part); FA 1997 Sch.11.
(3)	ICTA Sch.5AA para.4(3) (part); FA 1997 Sch.11.
(4)	ICTA Sch.5AA para.4(3) (part), (6) (“traded option”); FA 1997 Sch.11.
(5)	Drafting.

<i>Provision</i>	<i>Origin</i>
563 (1)	ICTA Sch.5AA para.4(4) (part); FA 1997 Sch.11.
(2)	ICTA Sch.5AA para.4(4) (part); FA 1997 Sch.11.
(3)	ICTA Sch.5AA para.4(4) (part); FA 1997 Sch.11.
(4)	ICTA Sch.5AA para.4(4) (part); FA 1997 Sch.11.
(5)	ICTA Sch.5AA para.4(4) (part); FA 1997 Sch.11.
(6)	ICTA Sch.5AA para.4(5); FA 1997 Sch.11.
564 (1)	ICTA Sch.5AA para.4A(1) (part); FA 1997 Sch.11; FA 1998 s.99(1).
(2)	ICTA Sch.5AA para.4A(1) (part); FA 1997 Sch.11; FA 1998 s.99(1).
(3)	ICTA Sch.5AA para.4A(1) (part); FA 1997 Sch.11; FA 1998 s.99(1).
(4)	ICTA Sch.5AA para.4A(2), (3) (part); FA 1997 Sch.11; FA 1998 s.99(1).
(5)	ICTA Sch.5AA para.4A(3) (part); FA 1997 Sch.11; FA 1998 s.99(1).
(6)	ICTA Sch.5AA para.4A(2), (3) (part); FA 1997 Sch.11; FA 1998 s.99(1).
(7)	ICTA Sch.5AA para.4A(4); FA 1997 Sch.11; FA 1998 s.99(1).
(8)	ICTA Sch.5AA para.4A(1) (part); FA 1997 Sch.11; FA 1998 s.99(1).
565 (1)	ICTA Sch.5AA para.4A(11) (part); FA 1997 Sch.11; FA 1998 s.99(1).
(2)	ICTA Sch.5AA para.4A(12); FA 1997 Sch.11; FA 1998 s.99(1).
(3)	ICTA Sch.5AA para.4A(11) (part); FA 1997 Sch.11; FA 1998 s.99(1).
(4)	ICTA Sch.5AA para.4A(11) (part); FA 1997 Sch.11; FA 1998 s.99(1).
566 (1)	ICTA Sch.5AA para.6(1); FA 1997 Sch.11.
(2)	ICTA Sch.5AA para.6(3) (part); FA 1997 Sch.11.
(3)	ICTA Sch.5AA para.6(3) (part); FA 1997 Sch.11.
(4)	ICTA Sch.5AA para.6(2); FA 1997 Sch.11.
(5)	ICTA Sch.5AA para.4(2) (part); FA 1997 Sch.11.
(6)	ICTA Sch.5AA para.6(4); FA 1997 Sch.11.
567 (1)	ICTA Sch.5AA para.1(6) (part); FA 1997 Sch.11.
(2)	ICTA Sch.5AA para.1(6) (part); FA 1997 Sch.11.
(3)	ICTA Sch.5AA para.1(5); FA 1997 Sch.11.
(4)	Drafting.

<i>Provision</i>	<i>Origin</i>
568 (1)	ICTA Sch.5AA para.7(1) (part), (2) (part); FA 1997 Sch.11.
(2)	ICTA Sch.5AA para.7(2) (part); FA 1997 Sch.11.
(3)	ICTA Sch.5AA para.7(2) (part); FA 1997 Sch.11.
(4)	ICTA s.686(2) (part), Sch.5AA para.7(2) (part); FA 1997 Sch.11; FA 2004 Sch.35 para.29(2).
(5)	ICTA Sch.5AA para.7(1) (part); FA 1997 Sch.11.
(6)	ICTA Sch.5AA para.7(3) (part); FA 1997 Sch.11.
(7)	ICTA Sch.5AA para.7(3) (part); FA 1997 Sch.11.
569 (1)	ICTA Sch.5AA para.8 (part); FA 1997 Sch.11.
(2)	ICTA Sch.5AA para.8 (part); FA 1997 Sch.11.
570 (1)	ICTA s.18(3B) (part); FA 1996 Sch.7 para.4(3); drafting.
(2)	Drafting.
(3)	ICTA s.18(3B) (part); FA 1996 Sch.7 para.4(3); Annex 1, Change 103.
(4)	ICTA s.18(3B) (part); FA 1996 Sch.7 para.4(3); Annex 1, Change 103.
(5)	ICTA s.18(3E) (part); FA 1996 Sch.7 para.4(3).
571 (1)	ICTA s.18(3C) (“relevant foreign holdings”); FA 1996 Sch.7 para.4(3).
(2)	ICTA s.18(3B) (part); FA 1996 Sch.7 para.4(3); drafting.
(3)	ICTA s.18(3E) (part); FA 1996 Sch.7 para.4(3).
(4)	ICTA s.18(3D); FA 1996 Sch.7 para.4(3).
(5)	ICTA s.18(3C) (“securities”); FA 1996 Sch.7 para.4(3).
572 (1)	ICTA s.65(1) (part), s.68(1) (part); FA 1994 s.207(5).
(2)	ICTA s.65(1) (part), s.68(1) (part); FA 1994 s.207(5).
(3)	Drafting.
573	ICTA s.59(1) (part).
574 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
(5)	Drafting.
575 (1)	The Crown Option; TMA 1970 s.9D(1) (part), (2) (part); Annex 1, Change 66.
(2)	ICTA s.18(1) (part), (2) (part), (3) (“Case I”), (3) (“Case III”), (3) (“Case VI”); FA 1995 Sch.6 para.2; FA 1996 Sch.7 para.4; ITEPA 2003 Sch.6 para.5.

<i>Provision</i>	<i>Origin</i>
(3)	ICTA s.18(1) (part), (2) (part), (3) (“Case I”), (3) (“Case III”), (3) (“Case VI”), 20(2); FA 1993 s.183(1); FA 1994 s.219(5); FA 1996 Sch.7 para.4; ITEPA 2003 Sch.6 para.5.
(4)	ICTA s.18(1) (part), (2) (part), (3) (part); FA 1995 Sch.6 para.2; FA 1996 Sch.7 para.4; ITEPA 2003 Sch.6 para.5; drafting.
576	Drafting.
577 (1)	ICTA s.18(1) (part).
(2)	ICTA s.18(1) (part).
(3)	ICTA s.18(1) (part).
(4)	Drafting.
578 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
579 (1)	ICTA s.18(1) (Sch.D para.(a)(i)), (1) (Sch.D para.(a)(iii)), (1) (Sch.D para.(b)), (3) (“Case III”) (part), (3) (“Case V”), (3) (“Case VI”).
(2)	Drafting.
580 (1)	ICTA s.64, s.65(1), s.68(1), s.69; FA 1994 s.206, s.207(5), s.208.
(2)	ICTA s.65(4); FA 1995 s.41(1); FA 1996 Sch.20 para.3; drafting.
(3)	Drafting.
(4)	Drafting.
581	ICTA s.59(1).
582 (1)	Drafting.
(2)	ICTA s.65(1), (4), s.68(1), s.69; FA 1994 s.207(5), s.208; FA 1995 s.41(1); FA 1996 Sch.20 para.3.
(3)	ICTA s.65(1), (4), s.68(1), s.69; FA 1994 s.207(5), s.208; FA 1995 s.41(1); FA 1996 Sch.20 para.3.
(4)	ICTA s.65(1), (4), s.68(1), s.69; FA 1994 s.207(5), s.208; FA 1995 s.41(1); FA 1996 Sch.20 para.3.
(5)	ICTA s.65(1), (4), s.68(1), s.69; FA 1994 s.207(5), s.208; FA 1995 s.41(1); FA 1996 Sch.20 para.3.
(6)	Drafting.
(7)	ICTA s.18(1) (part), (3) (“Case III”) (part); FA 1996 Sch.7 para.4(1); drafting.
583 (1)	ICTA s.531(4), (8) (part).
(2)	ICTA s.531(8) (part).
(3)	Drafting.

<i>Provision</i>	<i>Origin</i>
(4)	ICTA s.533(7) (part); CAA 2001 Sch.2 para.50(3).
(5)	ICTA s.533(7) (part); CAA 2001 Sch.2 para.50(3); Annex 1, Change 51.
584 (1)	Drafting.
(2)	ICTA s.531(4) (part); CAA 2001 Sch.2 para.48(3).
(3)	ICTA s.531(4) (part).
(4)	ICTA s.531(7) (part).
(5)	ICTA s.531(7) (part).
(6)	Drafting.
585 (1)	ICTA s.69; FA 1994 s.208; drafting.
(2)	ICTA s.531(5) (part).
(3)	ICTA s.531(5) (part).
(4)	Drafting.
586	ICTA s.531(4).
587 (1)	ICTA s.524(1), (3).
(2)	ICTA s.524(1), (3), s.533(1) (“United Kingdom patent”); CAA 2001 Sch.2 para.50(1).
(3)	ICTA s.524(5).
(4)	ICTA s.533(1) (“patent rights”); CAA 2001 Sch.2 para.50(1).
588 (1)	ICTA s.524(1), (3), (7).
(2)	ICTA s.524(1), (3), (7).
(3)	ICTA s.524(8).
(4)	ICTA s.524(7).
(5)	Drafting.
589	ICTA s.524(1), (3).
590 (1)	Drafting.
(2)	ICTA s.524(1); drafting.
(3)	ICTA s.524(2) (part); FA 1996 Sch.21 para.15(2); drafting.
(4)	ICTA s.524(1); drafting.
(5)	ICTA s.524(2) (part); FA 1996 Sch.21 para.15(2); drafting.
(6)	ICTA s.524(2) (part), (2A) (part); FA 1996 Sch.21 para.15(2), (3).
591 (1)	ICTA s.69, s.524(3); FA 1994 s.208; drafting.
(2)	ICTA s.524(4).

<i>Provision</i>	<i>Origin</i>
(3)	ICTA s.524(4); FA 1996 Sch.21 para.15(4); Annex 1, Change 149.
(4)	ICTA s.524(4).
(5)	Drafting.
592 (1)	ICTA s.69, s.524(3); FA 1994 s.208; drafting.
(2)	ICTA s.524(4); drafting.
(3)	ICTA s.524(4); FA 1996 Sch.21 para.15(4); Annex 1, Change 149; drafting.
(4)	ICTA s.524(4).
(5)	Drafting.
593 (1)	ICTA s.525(1).
(2)	ICTA s.525(2).
(3)	ICTA s.525(2); drafting.
(4)	ICTA s.525(2); Annex 1, Change 104.
594 (1)	ICTA s.525(1).
(2)	ICTA s.525(1).
595 (1)	ICTA s.524(3) (part).
(2)	ICTA s.524(9) (part).
(3)	ICTA s.524(4) (part); drafting.
596 (1)	ICTA s.524(4) (part), (9) (part).
(2)	ICTA s.524(4) (part); drafting.
(3)	ICTA s.524(4) (part).
597 (1)	ICTA s.533(2); CAA 2001 Sch.2 para.50(1).
(2)	ICTA s.533(2); CAA 2001 Sch.2 para.50(1).
(3)	ICTA s.533(3); CAA 2001 Sch.2 para.50(1).
(4)	ICTA s.533(3); CAA 2001 Sch.2 para.50(1).
598 (1)	ICTA s.533(5), (6); CAA 2001 Sch.2 para.50(1).
(2)	ICTA s.533(5); CAA 2001 Sch.2 para.50(1).
(3)	ICTA s.533(5); CAA 2001 Sch.2 para.50(1); drafting.
599 (1)	ICTA s.533(4); FA 1988 Sch.13 para.5.
(2)	ICTA s.533(4); CAA 2001 Sch.2 para.50(1).
(3)	ICTA s.533(4); CAA 2001 Sch.2 para.50(1).
600 (1)	ICTA s.526(1), (2), s.528(2) (part); drafting.
(2)	ICTA s.526(2).
(3)	ICTA s.526(1) (part).
(4)	ICTA s.526(1) (part).

<i>Provision</i>	<i>Origin</i>
(5)	ICTA s.526(2); drafting.
(6)	Drafting.
601 (1)	ICTA s.528(2) (part).
(2)	ICTA s.526(1) (part), (2), s.528(2) (part).
(3)	ICTA s.528(2) (part); drafting.
(4)	ICTA s.533(1) (“income from patents”); CAA 2001 Sch.2 para.50(2).
(5)	ICTA s.528(3A); CAA 2001 Sch.2 para.46(3).
602	ICTA s.348(1) (part), s.348(2), s.349(1).
603 (1)	ICTA s.532; CAA 2001 s.532(1), Sch.2 para.49.
(2)	ICTA s.532; CAA 2001 s.532(2), Sch.2 para.49.
(3)	Drafting.
(4)	Drafting.
604 (1)	ICTA s.532; CAA 2001 s.536(1), Sch.2 para.49.
(2)	ICTA s.532; CAA 2001 s.536(2), Sch.2 para.49.
(3)	ICTA s.532; CAA 2001 s.536(3), (5) (part), Sch.2 para.49.
(4)	ICTA s.532; CAA 2001 s.536(4), Sch.2 para.49.
605 (1)	ICTA s.532; CAA 2001 s.572(1) (part), Sch.2 para.49.
(2)	ICTA s.532; CAA 2001 s.453, Sch.2 para.49.
(3)	ICTA s.532; CAA 2001 s.572(2), Sch.2 para.49.
(4)	ICTA s.532; CAA 2001 s.572(3) (part), Sch.2 para.49.
(5)	ICTA s.532; CAA 2001 s.572(3) (part), Sch.2 para.49.
606 (1)	ICTA s.532; CAA 2001 s.562(1), Sch.2 para.49.
(2)	ICTA s.532; CAA 2001 s.453, Sch.2 para.49.
(3)	ICTA s.532; CAA 2001 s.562(2), Sch.2 para.49.
(4)	ICTA s.532; CAA 2001 s.562(3), Sch.2 para.49.
607 (1)	ICTA s.532; CAA 2001 s.563(1), Sch.2 para.49.
(2)	ICTA s.532; CAA 2001 s.563(1), Sch.2 para.49.
608	ICTA s.532; CAA 2001 s.4, Sch.2 para.49.
609 (1)	ICTA s.18(1) (Sch.D para.(a)(i)), (1) (Sch.D para.(a)(iii)), (1) (Sch.D para.(b)), (3) (“Case III”) (part), (3) (“Case V”), (3) (“Case VI”).
(2)	Drafting.
610 (1)	ICTA s.65(1), s.68(1), s.69; FA 1994 s.207(5), s.208.
(2)	Drafting.
(3)	ICTA s.65(4); FA 1995 s.41(1); FA 1996 Sch.20 para.3; drafting.

<i>Provision</i>	<i>Origin</i>
611	ICTA s.59(1).
612 (1)	Drafting.
(2)	ICTA s.65(1), (4), s.68(1), s.69; FA 1994 s.207(5), s.208; FA 1996 Sch.20 para.3.
(3)	ICTA s.65(1), (4), s.68(1), s.69; FA 1994 s.207(5), s.208; FA 1996 Sch.20 para.3.
(4)	ICTA s.65(1), (4), s.68(1), s.69; FA 1994 s.207(5), s.208; FA 1996 Sch.20 para.3.
(5)	ICTA s.65(1), (4), s.68(1), s.69; FA 1994 s.207(5), s.208; FA 1996 Sch.20 para.3.
(6)	Drafting.
613	F(No.2)A 1992 s.40A(1), (2), s.40B(1), (3), s.40C(2), s.41(1), s.42(1), (8); CAA 2001 Sch.2 para.82.
614 (1)	ICTA s.18(1) (Sch.D para.(a)(i)), (1) (Sch.D para.(a)(iii)), (1) (Sch.D para.(b)), (3) (“Case III”) (part), (3) (“Case V”), (3) (“Case VI”).
(2)	FA 2000 Sch.23 para.1.
615 (1)	ICTA s.64, s.65(1), s.68(1), s.69; FA 1994 s.206, s.207(5), s.208.
(2)	Drafting.
(3)	ICTA s.65(4); FA 1995 s.41(1); FA 1996 Sch.20 para.3; drafting.
616	ICTA s.59(1).
617 (1)	Drafting.
(2)	FA 2000 Sch.23 paras.2(1), (2), (3), 3(1), (2), (3), 5; FA 2002 s.103(4) (part).
(3)	ICTA s.65(1), (4), s.68(1), s.69; FA 1994 s.207(5), s.208; FA 1995 s.41(1); FA 1996 Sch.20 para.3.
(4)	ICTA s.65(1), (4), s.68(1), s.69; FA 1994 s.207(5), s.208; FA 1995 s.41(1); FA 1996 Sch.20 para.3.
(5)	ICTA s.65(1), (4), s.68(1), s.69; FA 1994 s.207(5), s.208; FA 1995 s.41(1); FA 1996 Sch.20 para.3.
(6)	ICTA s.65(1), (4), s.68(1), s.69; FA 1994 s.207(5), s.208; FA 1995 s.41(1); FA 1996 Sch.20 para.3.
(7)	ICTA s.18(1) (part), (3) (“Case III”) (part); FA 1996 Sch.7 para.4(1); drafting.
618	ICTA s.348(1) (part), s.348(2), s.349(1).
619 (1)	ICTA s.660C(1) (part), s.677(7) (part); FA 1995 Sch.17 para.1; F(No.2)A 1997 Sch.4 para.14.
(2)	ICTA s.660C(1) (part); FA 1995 Sch.17 para.1; F(No.2)A 1997 Sch.4 para.14.

<i>Provision</i>	<i>Origin</i>
(3)	ICTA s.660C(1A) (part); FA 1995 Sch.17 para.1; F(No.2)A 1997 Sch.4 para.14.
(4)	ICTA s.660C(1A) (part); FA 1995 Sch.17 para.1; F(No.2)A 1997 Sch.4 para.14.
620 (1)	ICTA s.660G(1), s.682A(1); FA 1995 Sch.17 paras.1 and 11; FA 2000 s.45(1), (2).
(2)	ICTA s.660G(2) (part), s.682A(1); FA 1995 Sch.17 paras.1 and 11.
(3)	ICTA s.660G(2) (part), s.682A(1); FA 1995 Sch.17 paras.1 and 11.
(4)	ICTA s.677(9) (part); FA 1995 s.74(2).
(5)	FA 2000 s.45(1), (2).
621	ICTA s.69, s.660C(1), (1A), s.677(7); FA 1994 s.208; FA 1995 Sch.17 para.1; F(No.2)A 1997 Sch.4 para.14.
622	ICTA s.660A(1) (part), s.660B(1) (part), s.677(1) (part); FA 1995 Sch.17 para.1.
623 (1)	ICTA s.660C(2) (part), s.677(8) (part); FA 1995 Sch.17 para.1.
(2)	ICTA s.660C(2) (part), s.677(8) (part); FA 1995 Sch.17 para.1.
624 (1)	ICTA s.660A(1); FA 1995 Sch.17 para.1.
(2)	Drafting.
(3)	Drafting.
625 (1)	ICTA s.660A(2) (part); FA 1995 Sch.17 para.1.
(2)	ICTA s.660A(4); FA 1995 Sch.17 para.1.
(3)	ICTA s.660A(5); FA 1995 Sch.17 para.1.
(4)	ICTA s.660A(3); FA 1995 Sch.17 para.1.
(5)	ICTA s.660A(10); FA 1995 Sch.17 para.1.
626 (1)	ICTA s.660A(6) (part); FA 1995 Sch.17 para.1.
(2)	ICTA s.660A(6) (part); FA 1995 Sch.17 para.1.
(3)	ICTA s.660A(6) (part); FA 1995 Sch.17 para.1.
(4)	ICTA s.660A(6) (part); FA 1995 Sch.17 para.1.
(5)	ICTA s.660A(10); FA 1995 Sch.17 para.1.
627 (1)	ICTA s.660A(8); FA 1995 Sch.17 para.1.
(2)	ICTA s.660A(9); FA 1995 Sch.17 para.1; FA 2000 s.41(6), Sch.13 para.26(3); FA 2004 Sch.35 para.28(2).
(3)	ICTA s.660A(11); FA 2004 Sch.35 para.28(3); Annex 1, Change 105.

<i>Provision</i>	<i>Origin</i>
628 (1)	FA 2000 s.44(1).
(2)	FA 2000 s.44(5) (part).
(3)	FA 2000 s.44(2) (part).
(4)	FA 2000 s.44(2) (part).
(5)	FA 2000 s.44(3).
(6)	FA 2000 s.44(5) (part), s.45(2).
629 (1)	ICTA s.660B(1) (part); FA 1995 Sch.17 para.1; FA 1999 s.64(1).
(2)	ICTA s.660B(1) (part); FA 1995 Sch.17 para.1.
(3)	ICTA s.660B(5) (part); FA 1995 Sch.17 para.1; FA 1999 s.64(4).
(4)	ICTA s.660B(5) (part); FA 1995 Sch.17 para.1; FA 1999 s.64(4).
(5)	Drafting.
(6)	Drafting.
(7)	ICTA s.660B(6); FA 1995 Sch.17 para.1.
630 (1)	FA 2000 s.44(1).
(2)	FA 2000 s.44(2) (part).
(3)	FA 2000 s.44(2) (part).
(4)	FA 2000 s.44(3).
(5)	FA 2000 s.44(5) (part), s.45(2).
631 (1)	ICTA s.660B(2) (part); FA 1995 Sch.17 para.1.
(2)	ICTA s.660B(2) (part); FA 1995 Sch.17 para.1.
(3)	ICTA s.660B(2) (part); FA 1995 Sch.17 para.1.
(4)	ICTA s.660B(3) (part); FA 1995 Sch.17 para.1.
(5)	ICTA s.660B(3) (part); FA 1995 Sch.17 para.1; FA 1999 s.64(2).
(6)	ICTA s.660B(3A) (part); FA 1995 Sch.17 para.1; FA 1999 s.64(3).
(7)	ICTA s.660B(3A) (part); FA 1995 Sch.17 para.1; FA 1999 s.64(3).
632 (1)	ICTA s.660B(4) (part); FA 1995 Sch.17 para.1.
(2)	ICTA s.660B(4) (part); FA 1995 Sch.17 para.1.
(3)	ICTA s.660B(4) (part); FA 1995 Sch.17 para.1.
633 (1)	ICTA s.677(1) (part).
(2)	ICTA s.677(1) (part).
(3)	ICTA s.677(1) (part).

<i>Provision</i>	<i>Origin</i>
(4)	ICTA s.677(1) (part).
(5)	ICTA s.677(1) (part).
(6)	Drafting.
(7)	Drafting.
634 (1)	ICTA s.677(9) (part), s.678(5) (part).
(2)	ICTA s.677(9) (part).
(3)	ICTA s.677(9) (part); FA 1995 Sch.17 para.9(4).
(4)	ICTA s.677(9) (part), (10) (part).
(5)	ICTA s.677(10) (part).
(6)	ICTA s.677(10) (part).
(7)	ICTA s.677(9) (part).
635 (1)	ICTA s.677(2) (part).
(2)	ICTA s.677(2) (part).
(3)	ICTA s.677(2) (part); FA 1995 Sch.17 para.9(2), (3); FA 2004 Sch.4 para.1(2).
(4)	Drafting.
636 (1)	ICTA s.682(1) (part).
(2)	ICTA s.682(1) (part).
(3)	ICTA s.682(1) (part).
(4)	ICTA s.682(1) (part).
(5)	ICTA s.682(1) (part).
(6)	ICTA s.682(1) (part).
637 (1)	ICTA s.682(1) (part).
(2)	ICTA s.682(2).
(3)	ICTA s.682(3).
(4)	ICTA s.682(4) (part).
(5)	ICTA s.682(4) (part).
(6)	ICTA s.682(5).
(7)	ICTA s.682(6).
(8)	ICTA s.682A(2) (part); FA 1995 Sch.17 para.11.
638 (1)	ICTA s.677(4) (part).
(2)	ICTA s.677(4) (part).
(3)	ICTA s.677(4) (part).
(4)	ICTA s.677(5) (part).
(5)	ICTA s.677(5) (part).

<i>Provision</i>	<i>Origin</i>
639 (1)	ICTA s.677(3) (part).
(2)	ICTA s.677(3) (part).
640 (1)	ICTA s.677(6); FA 1993 Sch.6 paras.7.
(2)	ICTA s.677(7) (part).
(3)	ICTA s.677(7) (part); FA 1993 Sch.6 paras.7; FA 2004 Sch.4 para.1(3).
(4)	ICTA s.677(7A); FA 2004 Sch.4 para.1(4).
(5)	ICTA s.677(7B); FA 2004 Sch.4 para.1(4).
(6)	ICTA s.677(7C) (part); FA 2004 Sch.4 para.1(4).
(7)	ICTA s.677(7C) (part); FA 2004 Sch.4 para.1(4).
641 (1)	ICTA s.678(1) (part).
(2)	ICTA s.678(1) (part).
(3)	ICTA s.678(2) (part).
(4)	ICTA s.678(2) (part).
(5)	ICTA s.678(2) (part).
(6)	ICTA s.678(2) (part).
(7)	Drafting.
642 (1)	ICTA s.678(6) (part).
(2)	ICTA s.678(6) (part).
(3)	ICTA s.678(6) (part).
(4)	ICTA s.678(6) (part).
643 (1)	ICTA s.678(5) (part).
(2)	Drafting.
(3)	ICTA s.678(3).
(4)	ICTA s.678(4).
644 (1)	ICTA s.660E(1) (part), s.682A(1); FA 1995 Sch.17 paras.1, 11.
(2)	ICTA s.660E(1) (part), s.682A(1); FA 1995 Sch.17 paras.1, 11.
(3)	ICTA s.660E(2), s.682A(1); FA 1995 Sch.17 paras.1, 11.
(4)	ICTA s.660E(3); FA 1995 Sch.17 para.1; FA 1999 s.64(7).
(5)	ICTA s.660E(4); FA 1995 Sch.17 para.1.
(6)	Drafting.
645 (1)	ICTA s.660E(5), s.682A(1); FA 1995 Sch.17 paras.1, 11; Annex 1, Change 14.
(2)	ICTA s.660E(6), s.682A(1); FA 1995 Sch.17 paras.1, 11.

<i>Provision</i>	<i>Origin</i>
(3)	ICTA s.660E(7) (part), s.682A(1); FA 1995 Sch.17 paras.1, 11.
(4)	ICTA s.660E(7) (part), s.682A(1); FA 1995 Sch.17 paras.1, 11.
646 (1)	ICTA s.660D(1) (part); FA 1995 Sch.17 para.1.
(2)	ICTA s.660D(1) (part); FA 1995 Sch.17 para.1.
(3)	ICTA s.660D(1) (part); FA 1995 Sch.17 para.1.
(4)	ICTA s.660D(2) (part); FA 1995 Sch.17 para.1.
(5)	ICTA s.660D(2) (part); FA 1995 Sch.17 para.1.
(6)	ICTA s.660D(2) (part); FA 1995 Sch.17 para.1.
(7)	ICTA s.660D(2) (part); FA 1995 Sch.17 para.1.
(8)	ICTA s.660D(3); FA 1995 Sch.17 para.1.
647 (1)	ICTA s.660F (part), s.682A(1); FA 1995 Sch.17 paras.1, 11.
(2)	ICTA s.660F (part), s.682A(1); FA 1995 Sch.17 paras.1, 11.
648 (1)	ICTA s.660G(3), s.682A(1); FA 1995 Sch.17 paras.1, 11.
(2)	ICTA s.660G(4) (part), s.682A(1); FA 1995 Sch.17 paras.1, 11.
(3)	ICTA s.660G(4) (part), s.682A(1); FA 1995 Sch.17 paras.1, 11.
(4)	ICTA s.660G(4) (part), s.682A(1); FA 1995 Sch.17 paras.1, 11.
(5)	ICTA s.660G(4) (part), s.682A(1); FA 1995 Sch.17 paras.1, 11.
649 (1)	ICTA s.695(2) (part), (3) (part), (4) (part), s.696(3) (part), (6) (part), s.698(3) (part).
(2)	Drafting.
(3)	ICTA s.695(2) (part), (3) (part), (4) (part), s.696(3) (part), (6) (part), s.698(3) (part).
(4)	ICTA s.701(11) (part).
650 (1)	ICTA s.701(2) (part).
(2)	ICTA s.701(3) (part).
(3)	ICTA s.698(3) (part).
(4)	ICTA s.698(3) (part), s.701(2) (part), (3) (part).
(5)	ICTA s.698(1) (part).
(6)	ICTA s.698(3) (part), s.701(2) (part), (3) (part).
651 (1)	ICTA s.701(9) (part), (10), (10A) (part); FA 1995 s.76(5).
(2)	ICTA s.701(9) (part).

<i>Provision</i>	<i>Origin</i>
(3)	ICTA s.701(9) (part).
(4)	ICTA s.699A(1B) (part), s.701(10A) (part); FA 1995 s.76(5); F(No.2)A 1997 s.21.
(5)	ICTA s.699A(1B) (part), s.701(10A) (part); FA 1995 s.76(4), (5); F(No.2)A 1997 s.21(3).
652 (1)	ICTA s.696(3) (part); FA 1995 Sch.18 para.3(1).
(2)	ICTA s.696(3) (part); FA 1995 Sch.18 para.3(1).
(3)	ICTA s.696(5) (part); FA 1995 Sch.18 para.3(2).
(4)	Drafting.
653 (1)	ICTA s.695(1) (part), s.701(13).
(2)	ICTA s.702 (part).
(3)	Drafting.
654 (1)	Drafting.
(2)	ICTA s.695(2) (part).
(3)	ICTA s.695(3) (part); FA 1995 Sch.18 para.2(1).
(4)	ICTA s.695(2) (part), (3) (part); FA 1995 Sch.18 para.2(1).
(5)	Drafting.
(6)	Drafting.
655 (1)	ICTA s.698(3) (part).
(2)	Drafting.
656 (1)	ICTA s.695(2) (part), (3) (part), (4) (part), s.696(3) (part), (4) (part), s.698(3) (part); FA 1995 Sch.18 paras.2(1), 3(1); drafting.
(2)	ICTA s.695(2) (part), (3) (part), (4) (part), s.696(3) (part), (4) (part), s.698(3) (part); FA 1993 Sch.6 para.11(1); FA 1995 Sch.18 paras.2(1), 3(1); drafting.
(3)	ICTA s.695(4) (part), s.696(4) (part), s.698(3) (part); FA 1993 Sch.6 para.11(1); drafting.
(4)	Drafting.
657 (1)	ICTA s.65(1) (part), s.68(1); FA 1994 s.207(5); drafting.
(2)	ICTA s.695(4) (part), s.696(6) (part), s.698(3) (part); drafting.
(3)	ICTA s.695(4) (part), s.696(6) (part), s.698(3) (part), s.699A(3) (part); FA 1995 s.76(4); drafting.
(4)	ICTA s.699A(3) (part); FA 1995 s.76(4).
(5)	ICTA s.695(4) (part), s.696(6) (part), s.698(3) (part); drafting.
658 (1)	Drafting.
(2)	ICTA s.695(4) (part), s.696(6), s.698(3) (part).

<i>Provision</i>	<i>Origin</i>
659 (1)	ICTA s.695(1) (part), (2) (part), (3) (part), s.696(1) (part), (3) (part); FA 1995 Sch.18 paras.2(1), 3(1); drafting.
(2)	ICTA s.698(1B) (part), (3) (part); FA 1995 Sch.18 para.5(1); drafting.
(3)	ICTA s.698(1B) (part), (2); FA 1995 Sch.18 para.5(1); drafting.
(4)	ICTA s.698(1B) (part); FA 1995 Sch.18 para.5(1); drafting.
660 (1)	ICTA s.696(3) (part), (3A) (part), (4) (part); FA 1995 Sch.18 para.3(1).
(2)	ICTA s.696(3) (part), (3A) (part), (5) (part); FA 1995 Sch.18 para.3(1), (2).
(3)	Annex 1, Change 106.
(4)	Drafting.
(5)	Drafting.
(6)	Drafting.
661 (1)	ICTA s.695(2) (part), (3) (part), (4) (part); FA 1995 Sch.18 para.2(1).
(2)	Drafting.
662	ICTA s.695(4) (part), s.698(3) (part).
663 (1)	ICTA s.701(3A) (part); FA 1993 Sch.6 para.11(3); F(No.2)A 1997 s.33(8), (9).
(2)	ICTA s.699A(2) (part), (4) (part), s.701(3A) (part); FA 1993 Sch.6 para.11(3); FA 1995 s.76(4); F(No.2)A 1997 s.21(4), s.33(5), (8), (9).
(3)	ICTA s.701(3A) (part); FA 1993 Sch.6 para.11(3); F(No.2)A 1997 s.33(8); drafting.
(4)	ICTA s.701(3A) (part); FA 1993 Sch.6 para.11(3); drafting.
664 (1)	ICTA s.249(5) (part), s.421(2) (part), s.547(1) (part), s.701(8) (part); FA 1995 s.76(2); drafting.
(2)	ICTA s.249(5) (part), s.421(2) (part), s.547(1) (part), s.701(8) (part); FA 1995 s.76(2).
(3)	ICTA s.701(8) (part); drafting.
(4)	ICTA s.701(8) (part).
(5)	ICTA s.701(8) (part); Annex 1, Change 107.
(6)	ICTA s.701(5), s.702 (part).
665 (1)	ICTA s.696(3A) (part), (3B) (part), (5) (part); FA 1995 Sch.18 para.3(1), (2); drafting.
(2)	ICTA s.696(3A) (part), (3B) (part), (5) (part); FA 1995 Sch.18 para.3(1), (2); drafting.

<i>Provision</i>	<i>Origin</i>
(3)	ICTA s.696(3A) (part), (3B) (part), (5) (part); FA 1995 Sch.18 para.3(1), (2); drafting.
(4)	Drafting.
666 (1)	ICTA s.697(1) (part); drafting.
(2)	ICTA s.697(1) (part), (1A) (part); FA 1995 Sch.18 para.4(1); Annex 1, Changes 107 and 108.
(3)	ICTA s.697(1) (part).
(4)	Drafting.
(5)	ICTA s.697(1) (part).
(6)	ICTA s.697(1A) (part); FA 1995 Sch.18 para.4(1).
667 (1)	ICTA s.696(2) (part); drafting.
(2)	ICTA s.696(2) (part); drafting.
(3)	Drafting.
668 (1)	ICTA s.697(2) (part), (3) (part).
(2)	ICTA s.697(2) (part); FA 1995 Sch.18 para.4(2).
(3)	ICTA s.697(2) (part); FA 1995 Sch.18 para.4(2).
(4)	Drafting.
(5)	ICTA s.4(1) (part), s.697(3) (part).
(6)	Drafting.
669 (1)	ICTA s.699(1) (part).
(2)	ICTA s.699(1) (part).
(3)	ICTA s.699(2); F(No.2)A 1992 s.19(3); FA 1993 Sch.6 para.6; FA 1996 Sch.6 para.13; F(No.2)A 1997 Sch.4 para.17(1); FA 1999 s.22(9).
(4)	ICTA s.4(1), s.699(3), (6) (part).
(5)	ICTA s.699(4) (part).
(6)	ICTA s.699(4) (part).
(7)	ICTA s.699(5) (part); Annex 1, Change 149.
(8)	ICTA s.699(5) (part); Annex 1, Change 149.
670 (1)	ICTA s.701(3A) (part); FA 1993 Sch.6 para.11(3); F(No.2)A 1997 s.33(8), (9).
(2)	ICTA s.701(3A) (part); FA 1993 Sch.6 para.11(3); F(No.2)A 1997 s.33(8), (9).
(3)	ICTA s.701(3A) (part); FA 1993 Sch.6 para.11(3); F(No.2)A 1997 s.33(8); drafting.
(4)	ICTA s.701(3A) (part); FA 1993 Sch.6 para.11(3); drafting.

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(5)	ICTA s.701(3A) (part); FA 1993 Sch.6 para.11(3); FA 1995 s.76(4).
671 (1)	ICTA s.698(2) (part); FA 1995 Sch.18 para.5(1).
(2)	ICTA s.698(2) (part).
(3)	Drafting.
(4)	Drafting.
(5)	ICTA s.697(4) (part).
(6)	ICTA s.697(4) (part); Annex 1, Change 109.
(7)	Drafting.
(8)	Drafting.
672 (1)	ICTA s.698(1A) (part), (1B) (part); FA 1995 Sch.18 para.5(1).
(2)	ICTA s.698(1B) (part); FA 1995 Sch.18 para.5(1); drafting.
(3)	ICTA s.698(1B) (part); FA 1995 Sch.18 para.5(1); drafting.
(4)	ICTA s.698(1B) (part); FA 1995 Sch.18 para.5(1); drafting.
673 (1)	ICTA s.698(1A) (part), (1B) (part); FA 1995 Sch.18 para.5(1).
(2)	ICTA s.698(1B) (part); FA 1995 Sch.18 para.5(1); drafting.
(3)	ICTA s.698(1B) (part); FA 1995 Sch.18 para.5(1).
(4)	ICTA s.698(1B) (part); FA 1995 Sch.18 para.5(1).
(5)	Drafting.
(6)	ICTA s.698(1B) (part); FA 1995 Sch.18 para.5(1).
674 (1)	ICTA s.698(1A) (part); FA 1995 Sch.18 para.5(1); drafting.
(2)	ICTA s.698(1A) (part); FA 1995 Sch.18 para.5(1); drafting.
(3)	ICTA s.695(2) (part), s.698(1B) (part); FA 1995 Sch.18 para.5(1).
(4)	ICTA s.695(3) (part), s.698(1B) (part); FA 1995 Sch.18 paras.2(1), 5(1).
(5)	ICTA s.695(2) (part), (3) (part), s.698(1B) (part); FA 1995 Sch.18 paras.2(1), 5(1).
675	ICTA s.695(2) (part), (3) (part), (4) (part), s.698(1A), (1B) (part); FA 1995 Sch.18 paras.2(1), 5(1).
676 (1)	Annex 1, Change 110.
(2)	Annex 1, Change 110.

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677 (1)	ICTA s.696(7) (part).
(2)	ICTA s.696(7) (part).
678 (1)	ICTA s.695(5) (part), s.698(3) (part); Annex 1, Change 111.
(2)	ICTA s.695(5) (part), s.698(3) (part); Annex 1, Change 111.
679 (1)	Drafting.
(2)	ICTA s.699A(2) (part), s.701(3A) (part); FA 1993 Sch.6 para.11(3); FA 1995 s.76(4).
(3)	ICTA s.699A(2) (part), s.701(3A) (part); FA 1993 Sch.6 para.11(3); FA 1995 s.76(4); F(No.2)A 1997 s.33(4), (9).
(4)	ICTA s.699A(2) (part); FA 1995 s.76(4).
(5)	ICTA s.699A(2) (part); FA 1995 s.76(4).
(6)	ICTA s.699A(2) (part); FA 1995 s.76(4).
680 (1)	ICTA s.699A(1) (part), (1A) (part), (4) (part); FA 1995 s.76(4); F(No.2)A 1997 s.21(2), (3); drafting.
(2)	ICTA s.699A(1) (part), (1A) (part), (4) (part); FA 1995 s.76(4); F(No.2)A 1997 s.21(2), (3); drafting.
(3)	ICTA s.699A(1) (part), (1A) (part), (4) (part); FA 1995 s.76(4); F(No.2)A 1997 s.21(2), (3), (4), s.33(3), (5).
(4)	ICTA s.699A(1) (part), (4) (part); FA 1995 s.76(4); FA 2003 Sch.35 para.4.
(5)	ICTA s.699A(5); FA 1995 s.76(4).
681 (1)	ICTA s.701(12) (part).
(2)	ICTA s.701(12) (part).
(3)	ICTA s.701(12) (part).
(4)	ICTA s.701(12) (part).
682 (1)	ICTA s.700(1) (part).
(2)	ICTA s.700(1) (part).
(3)	ICTA s.700(2) (part).
(4)	ICTA s.700(2) (part).
(5)	ICTA s.700(3); FA 1996 Sch.21 para.20.
683 (1)	ICTA s.18(1) (part), (3) (“Case III”) (part), (3) (“Case V”) (part); FA 1996 Sch.7 para.4(1); drafting.
(2)	Drafting.
(3)	ICTA s.18(1) (part), (3) (“Case III”) (part); FA 1996 Sch.7 para.4(1); drafting.
(4)	Drafting.

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684 (1)	ICTA s.64 (part), s.65(1) (part), s.68(1) (part); FA 1994 s.206, s.207(1), (5).
(2)	Drafting.
(3)	Drafting.
685	ICTA s.59(1) (part); drafting.
686 (1)	ICTA s.348(1) (part), s.349(1) (part); drafting.
(2)	Drafting.
687 (1)	ICTA s.18(1) (part), (3) (“Case IV”), (3) (“Case V”), (3) (“Case VI”), s.20(2) (part); FA 1996 Sch.7 para.4(1), (2); ITEPA 2003 Sch.6 para.5(2), (3).
(2)	Drafting.
(3)	ICTA s.18(1) (part).
(4)	Drafting.
(5)	Drafting.
688 (1)	ICTA s.65(1) (part), s.68(1) (part), s.69; FA 1994 s.207(1), s.208.
(2)	Drafting.
689	ICTA s.59(1) (part).
690 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
(5)	Drafting.
691 (1)	ICTA s.325 (part).
(2)	ICTA s.325 (part).
692 (1)	ICTA s.46(1) (part), (3) (part).
(2)	ICTA s.46(3) (part); Annex 1, Change 112.
(3)	ICTA s.46(6).
(4)	ICTA s.46(4); drafting.
693 (1)	ICTA s.46(1) (part), (4) (part).
(2)	ICTA s.46(4) (part).
(3)	ICTA s.46(4) (part).
(4)	Annex 1, Change 113.
(5)	ICTA s.46(3) (part); Annex 1, Change 112.
(6)	ICTA s.46(5); Annex 1, Change 149.
(7)	ICTA s.832(1) (“Ulster Savings Certificates”).

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694 (1)	ICTA s.333(1), (2) (part).
(2)	Drafting.
(3)	ICTA s.333(2) (part), (3) (part).
(4)	ICTA s.333(3) (part); FA 1991 s.70.
(5)	ICTA s.333(2) (part).
(6)	Drafting.
695 (1)	ICTA s.333(3) (part).
(2)	ICTA s.333(1A); FA 1998 s.75(1).
(3)	ICTA s.333(3) (part).
(4)	ICTA s.333(3) (part); FA 1991 s.70.
696 (1)	ICTA s.333(3) (part).
(2)	ICTA s.333(1A) (part), (3) (part); FA 1998 s.75(1).
(3)	ICTA s.333(3) (part).
697 (1)	ICTA s.333A(1), (2) (part), (3) (part), (4) (part), (11) (part); FA 1995 s.64(1); Annex 1, Change 114.
(2)	ICTA s.333A(11), (12), s.333B(4); FA 1995 s.64(1); FA 1998 s.77; FISMA(CA)(T)O 2001 arts.13, 21; Annex 1, Change 114.
(3)	ICTA s.333A(6); FA 1995 s.64(1).
(4)	ICTA s.333B(9) (“insurance company”); FA 1998 s.77; FISMA(CA)(T)O 2001 arts.13, 52(1) (part).
698 (1)	Drafting.
(2)	ICTA s.333A(2), (5); FA 1995 s.64(1).
(3)	ICTA s.333A(3); FA 1995 s.64(1).
(4)	ICTA s.333A(4); FA 1995 s.64(1).
(5)	ICTA s.333A(7), (8); FA 1995 s.64(1).
(6)	ICTA s.333A(9), (10); FA 1995 s.64(1); Annex 1, Change 114.
699 (1)	ICTA s.333(4) (part).
(2)	ICTA s.333(4) (part); FA 1998 s.75(3), (4), (5).
(3)	ICTA s.333(4) (part); FA 1998 s.75(3), (4), (5).
(4)	ICTA s.333(4) (part); FA 1998 s.75(3), (4), (5).
(5)	ICTA s.333(4) (part); FA 1998 s.75(3), (4), (5).
(6)	ICTA s.333(4) (part); FA 1998 s.75(3), (4), (5).
(7)	ICTA s.333(4) (part); FA 1998 s.75(3), (4), (5).
(8)	ICTA s.333(4) (part); FA 1998 s.75(3), (4), (5).

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700 (1)	ICTA s.333(4) (part); FA 1998 s.75(3), (4), (5).
(2)	ICTA s.333(4) (part); FA 1998 s.75(3), (4), (5).
(3)	ICTA s.333(4) (part); FA 1998 s.75(3), (4), (5).
(4)	ICTA s.333(4) (part); FA 1998 s.75(3), (4), (5).
(5)	ICTA s.333(4) (part); FA 1998 s.75(3), (4), (5).
(6)	ICTA s.333(4) (part); FA 1998 s.75(3), (4), (5).
701 (1)	ICTA s.333(4) (part); FA 1998 s.75(3), (4), (5)
(2)	ICTA s.333(4) (part); FA 1998 s.75(3), (4), (5).
(3)	ICTA s.333(3) (part); FA 1998 s.75(2).
702 (1)	ICTA s.326(1), (6); FA 1990 s.29; FA 1995 Sch.12 paras.3(2), 5(1); FISMA(CA)(T)O 2001 arts.13, 19.
(2)	Drafting.
(3)	ICTA s.326(1); FA 1990 s.29; FA 1995 Sch.12 para.3(2); FISMA(CA)(T)O 2001 arts.13, 19; drafting.
(4)	ICTA s.326(1) (part); drafting.
703 (1)	Drafting.
(2)	ICTA s.326(2) (part), (3) (part), (4) (part), (5) (part), Sch.15A para.2(1); FA 1990 s.29, Sch.14 para.5; FA 1995 Sch.12 paras.2(1), (2), 3(3), (4), 4(2), 6(2); FISMA(CA)(T)O 2001 arts.13, 19.
(3)	ICTA s.326(2) (part), Sch.15A para.2(1), (2); FA 1995 Sch.12 para.6(2); ITEPA 2003 Sch.6 para.120(1), (2), (3).
704 (1)	Drafting.
(2)	ICTA s.326(1) (part), (2) (part); FA 1990 s.29, Sch.14 para.5; FA 1995 Sch.12 paras.2(1), (2), 3(2), (3); FISMA(CA)(T)O 2001 arts.13, 19; drafting.
(3)	Drafting.
(4)	ICTA s.326(1) (part), (4) (part); FA 1990 s.29; FA 1995 Sch.12 paras.2(1), (2), 3(2), 4(2); FISMA(CA)(T)O 2001 arts.13, 19; drafting.
(5)	ICTA s.326(1) (part), (3) (part); FA 1995 Sch.12 paras.2(1), (2), 3(2), 4(2); drafting.
(6)	ICTA s.326(1) (part), (5) (part), Sch.15A para.3; FA 1995 Sch.12 paras.3(2), (4) 4(2), 6(2); FISMA(CA)(T)O 2001 arts.13, 48; drafting.
705 (1)	ICTA s.326(2) (part), (3) (part), (4) (part), (5) (part), Sch.15A para.6(1) (part); FA 1990 s.29; FA 1995 Sch.12 paras.2(1), (2), 3(3), (4), 4(2); FISMA(CA)(T)O 2001 arts.13, 19.
(2)	ICTA Sch.15A para.4(1); FA 1995 Sch.12 para.6(2).
(3)	ICTA Sch.15A para.4(2); FA 1995 Sch.12 para.6(2).

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(4)	ICTA Sch.15A para.4(3); FA 1995 Sch.12 para.6(2).
706 (1)	ICTA Sch.15A para.5(1) (part), 6(1) (part); FA 1995 Sch.12 para.6(2).
(2)	ICTA Sch.15A paras.5(1), (3), 6(1), (3); FA 1995 Sch.12 para.6(2).
(3)	ICTA Sch.15A paras.5(2), 6(2); FA 1995 Sch.12 para.6(2).
707 (1)	ICTA s.326(6), (7); FA 1995 Sch.12 para.5(1); FIS-MA(CA)(T)O 2001 arts.13, 19.
(2)	ICTA s.326(8); FA 1995 Sch.12 para.5(1); FIS-MA(CA)(T)O 2001 arts.13, 19.
(3)	ICTA Sch.15A para.7(1); FA 1995 Sch.12 para.6(2).
(4)	ICTA Sch.15A para.7(2); FA 1995 Sch.12 para.6(2).
708 (1)	ICTA Sch.15A paras.8(1) (part), 9(1) (part), 10(1) (part), 11(1) (part); FA 1995 Sch.12 para.6(2).
(2)	ICTA Sch.15A paras.8(1) (part), (2), 9(1) (part), (3), 10(1) (part), 11(2); FA 1995 Sch.12 para.6(2); drafting.
(3)	ICTA Sch.15A paras.8(1), 9(2), 10(2), 11(1); FA 1995 Sch.12 para.6(2).
(4)	ICTA Sch.15A paras.8(3), 12(1), (2), (3), (4); FA 1995 Sch.12 para.6(2).
709 (1)	ICTA Sch.15B paras.7(1), (3) (part), 8(2) (part); FA 1995 s.71(2); FA 1999 s.70(2).
(2)	ICTA Sch.15B paras.7(1), (3) (part), 8(2) (part); FA 1995 s.71(2).
(3)	ICTA Sch.15B para.7(2); FA 1995 s.71(2).
(4)	ICTA Sch.15B paras.7(3) (part), 8(1), (2) (part); FA 1995 s.71(2); FA 2004 Sch.19 para.2; drafting.
(5)	ICTA Sch.15B para.8(5) (part); FA 1995 s.71(2).
(6)	ICTA Sch.15B para.7(3) (part), 8(2) (part); FA 1995 s.71(2); FA 1999 s.70(1).
(7)	ICTA Sch.15B para.8(2) (part); FA 1995 s.71(2); drafting.
(8)	ICTA Sch.15B paras.8(5) (part), 9(1), (2); FA 1995 s.71(2); FA 1996 Sch.38 para.8.
710 (1)	Drafting.
(2)	ICTA Sch.15B para.8(1), (6) (part); FA 1995 s.71(2).
(3)	Drafting.
(4)	ICTA Sch.15B para.8(6) (part); FA 1995 s.71(2).
(5)	ICTA Sch.15B para.8(6) (part); FA 1995 s.71(2).

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711 (1)	ICTA Sch.15B para.8(6) (part); TCGA 1992 s.151A(5); FA 1995 s.71(2), s.72(3).
(2)	ICTA Sch.15B para.8(6) (part); TCGA 1992 s.151A(4); FA 1995 s.71(2), s.72(3).
(3)	ICTA Sch.15B para.8(6) (part); TCGA 1992 s.151A(4); FA 1995 s.71(2), s.72(3).
(4)	ICTA Sch.15B para.8(6) (part); TCGA 1992 s.151A(4); FA 1995 s.71(2), s.72(3).
(5)	TCGA 1992 s.60.
712 (1)	ICTA Sch.15B para.8(3), (4) (part).
(2)	ICTA Sch.15B para.8(3), (4) (part); FA 1995 s.71(2); Annex 1, Change 115.
(3)	ICTA Sch.15B para.8(3), (4) (part); FA 1995 s.71(2); Annex 1, Change 115.
(4)	ICTA Sch.15B para.8(3), (4) (part); FA 1995 s.71(2).
713 (1)	Drafting.
(2)	FA 1996 s.154(8) (part); FA 1998 s.161(1), (4), (7).
(3)	Drafting.
(4)	FA 1996 s.154(8) (part); FA 1998 s.161(1), (4).
(5)	FA 1996 s.154(8) (part); FA 1998 s.161(1), (4), (5).
(6)	FA 1996 s.154(8) (part); FA 1998 s.161(1), (4), (5), (7).
714 (1)	FA 1996 s.154(2) (part).
(2)	Drafting.
(3)	FA 1996 s.154(2) (part).
(4)	FA 1996 s.154(3).
(5)	FA 1996 s.154(4) (part).
(6)	FA 1996 s.154(4) (part).
(7)	FA 1996 s.154(5).
715 (1)	Annex 1, Change 116.
(2)	Annex 1, Change 116.
(3)	Annex 1, Change 116.
(4)	Annex 1, Change 116.
716 (1)	FA 1996 s.154(6) (part).
(2)	FA 1996 s.154(6) (part).
(3)	FA 1996 s.154(6) (part).
717 (1)	ICTA s.656(1); drafting.
(2)	Drafting.

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(3)	IT(PLA)R 1956 reg.4; Annex 1, Change 117.
(4)	Drafting.
718 (1)	ICTA s.657(2) (part).
(2)	ICTA s.657(2) (part).
(3)	ICTA s.657(2) (part).
719 (1)	Drafting.
(2)	Drafting.
(3)	ICTA s.656(3) (part); drafting.
(4)	ICTA s.656(2), (3) (part); Annex 1, Change 118; drafting.
(5)	ICTA s.656(2), (3) (part); Annex 1, Changes 118 and 119; drafting.
(6)	Drafting.
(7)	Drafting.
(8)	ICTA s.656(3) (part); Annex 1, Changes 14 and 118; drafting.
720 (1)	ICTA s.656(3) (part); drafting.
(2)	ICTA s.656(3) (part).
(3)	ICTA s.656(4) (part).
(4)	ICTA s.656(4) (part), (7) (part); FA 1991 s.76(1); Annex 1, Change 120; drafting.
(5)	ICTA s.656(9); FA 1991 s.76(1).
721 (1)	ICTA s.656(2) (part); drafting.
(2)	ICTA s.656(2) (part); drafting.
(3)	ICTA s.656(2) (part), (7) (part); FA 1991 s.76(1); drafting.
(4)	ICTA s.656(2) (part), (7) (part); FA 1991 s.76(1); Annex 1, Change 120; drafting.
(5)	ICTA s.656(8); FA 1991 s.76(1).
722 (1)	ICTA s.656(2) (part), (3) (part), (4) (part).
(2)	ICTA s.656(4) (part).
(3)	ICTA s.656(4) (part); Annex 1, Change 14.
(4)	ICTA s.656(4) (part); Annex 1, Change 14.
723 (1)	ICTA s.658(1) (part); Annex 1, Change 149.
(2)	ICTA s.658(1) (part); Annex 1, Change 149.
(3)	ICTA s.656(5).
(4)	Drafting.
(5)	ICTA s.656(6) (part).
(6)	ICTA s.656(6) (part).

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(7)	ICTA s.658(5); FA 1989 s.170(4) (part).
724 (1)	ICTA s.656(2) (part), (4) (part), s.658(2), (3).
(2)	ICTA s.656(5), (6), s.658(1), (4).
(3)	ICTA s.658(4) (part).
725 (1)	ICTA s.580C(1), (2); FA 2004 s.147(3).
(2)	ICTA s.580C(3)(part); FA 2004 s.147(3).
(3)	ICTA s.580C(3)(part); FA 2004 s.147(3).
(4)	ICTA s.580C(6); FA 2004 s.147(3).
(5)	ICTA s.580C(4) (part), (7) (part); FA 2004 s.147(3); drafting.
(6)	ICTA s.580C(8) (part); FA 2004 s.147(3).
726 (1)	ICTA s.580C(4) (part); FA 2004 s.147(3); drafting.
(2)	ICTA s.580C(4) (part), (5) (part); FA 2004 s.147(3).
(3)	ICTA s.580C(4) (part), (5) (part); FA 2004 s.147(3).
(4)	ICTA s.580C(4) (part), (5) (part); FA 2004 s.147(3).
(5)	ICTA s.580C(4) (part), (5) (part); FA 2004 s.147(3).
(6)	ICTA s.580C(8) (part); FA 2004 s.147(3).
727 (1)	ICTA s.347A(1) (part), (2) (part); FA 1988 s.36(1).
(2)	ICTA s.347A(2) (part); FA 1988 s.36(1).
(3)	ICTA s.347A(3); FA 1988 s.36(1).
(4)	ICTA s.347A(6); FA 1988 s.36(1).
728	ICTA s.347A(2) (part); FA 1988 s.36(1).
729 (1)	ICTA s.347A(2) (part); FA 1988 s.36(1).
(2)	ICTA s.125(2) (part), s.347A(2) (part); FA 1988 s.36(1).
(3)	ICTA s.125(3) (part), s.347A(2) (part); FA 1988 s.36(1); FA 1995 Sch.17 para.2.
(4)	ICTA s.125(3) (part), s.347A(2) (part); FA 1988 s.36(1).
(5)	ICTA s.125(3) (part), s.347A(2) (part); FA 1988 s.36(1).
730 (1)	ICTA s.347A(4) (part); FA 1988 s.36(1).
(2)	ICTA s.347A(4) (part); FA 1988 s.36(1).
(3)	ICTA s.347B(5) (part); FA 1988 s.36(1); FA 1994 s.79(1), (3), (4), (5).
(4)	ICTA s.347B(5) (part); FA 1988 s.36(1); FA 1994 s.79(1), (3), (4), (5).
(5)	ICTA s.347B(5) (part); FA 1988 s.36(1).
(6)	ICTA s.347A(3); FA 1988 s.36(1).

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731 (1)	ICTA s.329AA(1) (part), (3) (part), (7) (part); FA 1996 Sch.26; CA 2003 s.100(2).
(2)	ICTA s.329AA(1A) (part), (7) (part); FA 1996 Sch.26; CA 2003 s.100(2); Annex 1, Change 121.
(3)	ICTA s.329AA(3) (part); FA 1996 Sch.26; CA 2003 s.100(2).
(4)	ICTA s.329AA(6) (part); FA 1996 Sch.26; Annex 1, Change 121.
(5)	ICTA s.329AA(5); FA 1996 Sch.26.
(6)	ICTA s.329AA(7) (part); FA 1996 Sch.26; CA 2003 s.100(2).
732 (1)	ICTA s.329AB(1) (part); FA 1996 Sch.26; CA 2003 s.100(3).
(2)	ICTA s.329AB(3); FA 1996 Sch.26.
(3)	ICTA s.329AA(5), s.329AB(2); FA 1996 Sch.26; Annex 1, Change 19.
733	ICTA s.329AA(1) (part), (2) (part), (3) (part), (7) (part), s.329AB(1) (part); FA 1996 Sch.26; CA 2003 s.100(2).
734 (1)	ICTA s.329AA(2) (part), (4) (part); FA 1996 Sch.26.
(2)	ICTA s.329AA(2) (part), (4) (part); FA 1996 Sch.26; Annex 1, Change 122.
(3)	ICTA s.329AA(2) (part), (4) (part); FA 1996 Sch.26.
735 (1)	ICTA s.580A(1), (2), (6); FA 1996 s.143(1).
(2)	Drafting.
(3)	Drafting.
736 (1)	ICTA s.580A(3) (part); FA 1996 s.143(1).
(2)	ICTA s.580A(3) (part); FA 1996 s.143(1); Annex 1, Change 123.
(3)	ICTA s.580A(10); FA 1996 s.143(1).
737 (1)	ICTA s.580A(2) (part); FA 1996 s.143(1).
(2)	ICTA s.580A(4) (part); FA 1996 s.143(1); Annex 1, Change 123.
(3)	ICTA s.580A(4) (part); FA 1996 s.143(1); drafting.
(4)	ICTA s.580A(4) (part); FA 1996 s.143(1).
738 (1)	ICTA s.580A(5) (part); FA 1996 s.143(1).
(2)	ICTA s.580A(5) (part); FA 1996 s.143(1).
(3)	ICTA s.580A(5) (part); FA 1996 s.143(1).
739 (1)	ICTA s.580A(2) (part), s.580B(2) (part); FA 1996 s.143(1).
(2)	ICTA s.580B(2) (part); FA 1996 s.143(1).

<i>Provision</i>	<i>Origin</i>
(3)	ICTA s.580B(2) (part); FA 1996 s.143(1).
(4)	ICTA s.580B(1) (part); FA 1996 s.143(1).
740 (1)	ICTA s.580A(2) (part), s.580B(3) (part); FA 1996 s.143(1).
(2)	ICTA s.580B(3) (part); FA 1996 s.143(1).
(3)	ICTA s.580B(3) (part); FA 1996 s.143(1).
(4)	ICTA s.580B(1) (part); FA 1996 s.143(1).
741 (1)	ICTA s.580A(8) (part); FA 1996 s.143(1), (2).
(2)	ICTA s.580A(8) (part); FA 1996 s.143(1), (2).
(3)	ICTA s.580A(8) (part); FA 1996 s.143(1), (2); drafting.
742	ICTA s.580A(9); FA 1996 s.143(1); Annex 1, Change 124.
743 (1)	ICTA s.580A(7) (part); FA 1996 s.143(1).
(2)	ICTA s.580A(7) (part); FA 1996 s.143(1).
(3)	ICTA s.580A(7) (part); FA 1996 s.143(1).
744	ICTA s.327A(1) (part); FA 2003 s.175(1).
745	ICTA s.327A(1) (part); FA 2003 s.175(1).
746	ICTA s.327A(1) (part); FA 2003 s.175(1).
747	ICTA s.327A(2); FA 2003 s.175(1).
748 (1)	FA 1990 s.126(1), (3); FA 1991 s.121(1), (3).
(2)	FA 1990 s.126(1); FA 1991 s.121(1); Annex 1, Changes 46 and 47.
(3)	FA 1990 s.126(1).
(4)	FA 1991 s.121(1).
749	ICTA s.824(8); TCGA 1992 Sch.10 para.14(52).
750	ICTA s.46(2).
751 (1)	ICTA s.329(1) (part), (2); Annex 1, Changes 121 and 125.
(2)	ICTA s.329(3).
(3)	ICTA s.329(1) (part), (4).
752 (1)	ICTA s.688 (part); Annex 1, Change 126.
(2)	ICTA s.688 (part); Annex 1, Change 127.
753 (1)	ICTA s.331A(1); FA 1999 s.60.
(2)	ICTA s.331A(2); FA 1999 s.60.
754 (1)	ICTA s.582(1) (part).
(2)	ICTA s.582(4).
755 (1)	ICTA s.581(1) (part), (4) (part).
(2)	ICTA s.581(1) (part), (4) (part); drafting.

<i>Provision</i>	<i>Origin</i>
(3)	ICTA s.581(3), (4) (part); drafting.
(4)	ICTA s.581(5); Annex 1, Change 19; drafting.
756 (1)	ICTA s.581(1) (part); drafting.
(2)	ICTA s.581(2) (part), (4) (part), (6) (part).
(3)	ICTA s.581(6) (part).
(4)	ICTA s.581(4) (part), (6) (part).
(5)	ICTA s.581(2) (part), (6) (part).
(6)	ICTA s.581(2) (part), (4) (part), (6) (part).
757 (1)	Drafting.
(2)	FA 2004 s.97(1).
(3)	Drafting.
758 (1)	FA 2004 s.98(1).
(2)	FA 2004 s.98(2).
(3)	FA 2004 s.98(3).
(4)	FA 2004 s.98(4).
(5)	FA 2004 s.98(5).
(6)	FA 2004 s.98(6).
759 (1)	FA 2004 s.99(1) (part).
(2)	FA 2004 s.99(2) (part).
(3)	FA 2004 s.99(2) (part).
760 (1)	FA 2004 s.99(1) (part).
(2)	FA 2004 s.99(3) (part).
(3)	FA 2004 s.99(3) (part).
(4)	FA 2004 s.99(3) (part).
(5)	FA 2004 s.99(3) (part).
761	FA 2004 s.99(1) (part), (4).
762 (1)	FA 2004 s.100(1).
(2)	FA 2004 s.100(2).
763 (1)	FA 2004 s.103(1) (part).
(2)	FA 2004 s.103(1) (part).
(3)	FA 2004 s.103(4).
764 (1)	FA 2004 s.103(2) (part).
(2)	FA 2004 s.103(2) (part).
(3)	FA 2004 s.103(2) (part).
(4)	FA 2004 s.103(3).

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765 (1)	FA 2004 s.104(1) (part), (2).
(2)	FA 2004 s.104(1) (part), (3).
766	FA 2004 s.97(2).
767 (1)	FA 2004 s.97(3).
(2)	FA 2004 s.97(3); drafting.
768 (1)	FA 1988 Sch.6 paras.2(1), 3(2) (part).
(2)	FA 1988 Sch.6 para.2(1).
769 (1)	ICTA s.578(1) (part); Annex 1, Change 19.
(2)	ICTA s.578(1) (part).
(3)	ICTA s.578(2).
770 (1)	ITEPA 2003 s.489(1), (2); drafting.
(2)	ITEPA 2003 s.493(1), s.496(1).
(3)	ITEPA 2003 s.493(4) (part), s.496(3).
(4)	ITEPA 2003 s.489(1), (2), (4); FA 2004 s.88(4).
(5)	Drafting.
(6)	Drafting.
(7)	Drafting.
771 (1)	ICTA s.322(1) (part), (1A), (4) (part); ITEPA 2003 Sch.6 para.44.
(2)	ICTA s.322(1) (part); FA 1990 Sch.14 para.4(1).
(3)	ICTA s.322(1) (part).
(4)	ICTA s.322(1) (part).
(5)	ICTA s.322(3), (4) (part).
772 (1)	ICTA s.322(5) (part).
(2)	ICTA s.322(5) (part).
(3)	ICTA s.322(5) (part).
(4)	ICTA s.322(5) (part).
773 (1)	ICTA s.583 (part).
(2)	ICTA s.583 (part).
(3)	ICTA s.583 (part).
(4)	ICTA s.583 (part).
774 (1)	ICTA s.324(2) (part).
(2)	ICTA s.324(2) (part).
(3)	ICTA s.324(2) (part).
(4)	ICTA s.324(2) (part).

<i>Provision</i>	<i>Origin</i>
(5)	ICTA s.324(1) (part).
(6)	ICTA s.324(1) (part).
(7)	ICTA s.324(1) (part).
775	ICTA s.514.
776 (1)	ICTA s.331(1); drafting.
(2)	Drafting.
(3)	ICTA s.331(2).
777	ICTA s.827(2); VATA 1994 Sch.14 para.10(2).
778	FA 2000 s.143(2) (part).
779 (1)	ICTA s.128(1); FA 2002 Sch.27 para.3(1).
(2)	ICTA s.128(3) (part); TCGA 1992 Sch.10 para.14(7); FA 2002 Sch.27 para.3(3).
(3)	ICTA s.128(3) (part); TCGA 1992 s.143(2), Sch.10 para.14(7); FA 2002 Sch.27 para.3(3).
780 (1)	ICTA s.327 (part).
(2)	ICTA s.327 (part).
781 (1)	FA 2000 s.84(1) (part), (2) (part); TCA 2002 Sch.6.
(2)	FA 2000 s.84(1) (part), (2) (part).
782 (1)	FA 2000 s.85(1).
(2)	FA 2000 s.85(2).
783 (1)	Drafting.
(2)	ICTA s.325 (part).
(3)	Drafting.
784 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
785 (1)	F(No.2)A 1992 Sch.10 paras.1, 2(1), (3), (4); FA 1995 Sch.6 para.38; Annex 1, Changes 128 and 129.
(2)	F(No.2)A 1992 Sch.10 para.2(3), (4).
(3)	F(No.2)A 1992 Sch.10 para.2(3), (4).
786 (1)	F(No.2)A 1992 Sch.10 paras.1, 2(1), (2), 4; FA 1995 Sch.6 para.38; Annex 1, Changes 128 and 129.
(2)	F(No.2)A 1992 Sch.10 para.8.
(3)	F(No.2)A 1992 Sch.10 paras.3, 4.
(4)	F(No.2)A 1992 Sch.10 paras.3, 4; drafting.

<i>Provision</i>	<i>Origin</i>
787 (1)	F(No.2)A 1992 Sch.10 paras.1, 7.
(2)	F(No.2)A 1992 Sch.10 paras.1, 7.
788 (1)	F(No.2)A 1992 Sch.10 paras.9(1) (part), (4), 11(1) (part); Annex 1, Change 130.
(2)	F(No.2)A 1992 Sch.10 paras.9(6), 11(7).
789 (1)	F(No.2)A 1992 Sch.10 paras.1, 5(1); drafting.
(2)	F(No.2)A 1992 Sch.10 para.5(2), (4).
(3)	F(No.2)A 1992 Sch.10 para.5(4).
(4)	F(No.2)A 1992 Sch.10 para.6 (part); IT(FA)(BA)O 1996 art.2.
(5)	F(No.2)A 1992 Sch.10 para.6 (part).
790 (1)	F(No.2) A 1992 Sch.10 paras.5(4), 8 (part)
(2)	F(No.2)A 1992 Sch.10 para.5(3).
(3)	F(No.2)A 1992 Sch.10 para.5(4) (part); drafting.
791	F(No.2)A 1992 Sch.10 para.9(1), (6).
792 (1)	F(No.2)A 1992 Sch.10 para.9(2).
(2)	F(No.2)A 1992 Sch.10 para.9(2).
793 (1)	Drafting.
(2)	F(No.2)A 1992 Sch.10 para.9(2).
(3)	F(No.2)A 1992 Sch.10 para.9(3); CAA 2001 Sch.2 para.86(1).
794 (1)	Drafting.
(2)	Annex 1, Change 128.
795	F(No.2)A 1992 Sch.10 para.11(1), (7); Annex 1, Change 130.
796 (1)	Drafting.
(2)	F(No.2)A 1992 Sch.10 para.11(2), (3), (4), (5), (6); CAA 2001 Sch.2 para.86(3).
(3)	F(No.2)A 1992 Sch.10 para.11(2) (part), (3) (part), (5) (part).
(4)	F(No.2)A 1992 Sch.10 para.11(3), (5).
(5)	F(No.2)A 1992 Sch.10 para.11(7).
797 (1)	Drafting.
(2)	F(No.2)A 1992 Sch.10 para.11(2), (3) (part), (4), (5) (part), (7).
(3)	F(No.2)A 1992 Sch.10 para.11(2), (3), (4), (5), (6); CAA 2001 Sch.2 para.86(3).
(4)	F(No.2)A 1992 Sch.10 para.11(2), (3), (5).

<i>Provision</i>	<i>Origin</i>
(5)	F(No.2)A 1992 Sch.10 para.11(2), (3), (5).
798 (1)	Annex 1, Change 128.
(2)	Annex 1, Change 128.
(3)	Annex 1, Change 128.
(4)	Annex 1, Change 128.
(5)	Annex 1, Change 128.
799 (1)	F(No.2)A 1992 Sch.10 para.10(1) (part).
(2)	F(No.2)A 1992 Sch.10 para.10(1) (part), (2), (3); drafting.
(3)	F(No.2)A 1992 Sch.10 para.10(4); FA 1996 Sch.21 para.47(2); Annex 1, Change 149.
800 (1)	F(No.2)A 1992 Sch.10 para.12(1).
(2)	F(No.2)A 1992 Sch.10 para.12(2) (part), (3) (part); drafting.
(3)	F(No.2)A 1992 Sch.10 para.12(3) (part); drafting.
(4)	F(No.2)A 1992 Sch.10 para.12(4) (part).
(5)	F(No.2)A 1992 Sch.10 para.12(2) (part), (4) (part); FA 1996 Sch.21 para.47(4), (5); Annex 1, Change 149.
(6)	F(No.2)A 1992 Sch.10 para.12(5), (6); FA 1996 Sch.21 para.47(6).
801 (1)	F(No.2)A 1992 Sch.10 paras.10(5), 12(7); FA 1996 Sch.21 para.47(3), (7).
(2)	F(No.2)A 1992 Sch.10 paras.10(5), 12(7); FA 1996 Sch.21 para.47(3), (7).
802	F(No.2)A 1992 Sch.10 paras.9(3), (5), 11(6); CAA 2001 Sch.2 para.86(1), (2), (3).
803 (1)	FA 2003 Sch.36 para.1(1); drafting.
(2)	FA 2003 Sch.36 para.1(2).
(3)	FA 2003 Sch.36 para.1(3).
(4)	FA 2003 Sch.36 para.1(4).
(5)	Drafting.
(6)	Drafting.
804 (1)	FA 2003 Sch.36 para.2(1), (2), (3), (4) (part), (5).
(2)	FA 2003 Sch.36 para.2(4) (part).
(3)	FA 2003 Sch.36 para.2(4) (part).
805 (1)	FA 2003 Sch.36 para.3(1).
(2)	FA 2003 Sch.36 para.3(2).
(3)	FA 2003 Sch.36 para.3(3).

<i>Provision</i>	<i>Origin</i>
806 (1)	FA 2003 Sch.36 para.4(1).
(2)	FA 2003 Sch.36 para.4(1), (2), (3), (4).
(3)	FA 2003 Sch.36 para.4(1), (2), (3) (part), (4).
(4)	FA 2003 Sch.36 para.4(1), (3) (part).
(5)	FA 2003 Sch.36 para.4(5).
807	FA 2003 Sch.36 para.5(2).
808 (1)	FA 2003 Sch.36 paras.6, 7(2).
(2)	FA 2003 Sch.36 para.7(1).
(3)	FA 2003 Sch.36 para.9.
809 (1)	FA 2003 Sch.36 para.7(3).
(2)	FA 2003 Sch.36 para.7(3).
(3)	FA 2003 Sch.36 para.7(5).
(4)	FA 2003 Sch.36 para.7(6).
810 (1)	FA 2003 Sch.36 para.7(4).
(2)	FA 2003 Sch.36 para.7(4).
811 (1)	FA 2003 Sch.36 para.8(1).
(2)	FA 2003 Sch.36 para.8(2).
(3)	FA 2003 Sch.36 para.9.
(4)	FA 2003 Sch.36 para.8(3).
(5)	FA 2003 Sch.36 para.8(4).
(6)	FA 2003 Sch.36 para.8(5).
812	FA 2003 Sch.36 para.10(1).
813 (1)	FA 2003 Sch.36 para.10(2).
(2)	FA 2003 Sch.36 para.10(2).
814 (1)	FA 2003 Sch.36 para.10(4).
(2)	FA 2003 Sch.36 para.10(5).
815	FA 2003 Sch.36 para.11.
816 (1)	FA 2003 Sch.36 para.12(1).
(2)	FA 2003 Sch.36 para.12(2).
817 (1)	FA 2003 Sch.36 para.13(1).
(2)	FA 2003 Sch.36 para.13(2).
818 (1)	FA 2003 Sch.36 para.14(1) (part).
(2)	FA 2003 Sch.36 para.14(2), (7) (part).
(3)	FA 2003 Sch.36 para.14(3), (4), (7); Annex 1, Change 149.

<i>Provision</i>	<i>Origin</i>
819 (1)	FA 2003 Sch.36 para.14(5).
(2)	Drafting.
(3)	FA 2003 Sch.36 para.14(5), (7) (part); drafting.
(4)	FA 2003 Sch.36 para.14(5), (6), (7).
820	FA 2003 Sch.36 para.15(1).
821 (1)	FA 2003 Sch.36 para.15(8).
(2)	FA 2003 Sch.36 para.15(9).
822 (1)	FA 2003 Sch.36 para.15(2).
(2)	FA 2003 Sch.36 para.15(2).
823 (1)	FA 2003 Sch.36 paras.14(1) (part), (2), 15(4).
(2)	FA 2003 Sch.36 para.15(5).
(3)	FA 2003 Sch.36 para.14(3), (4), (5), (6), (7); Annex 1, Change 149.
824 (1)	FA 2003 Sch.36 para.16(1), (2), (3), (4).
(2)	FA 2003 Sch.36 para.16(1), (5).
(3)	FA 2003 Sch.36 para.20.
825 (1)	FA 2003 Sch.36 para.17(1).
(2)	FA 2003 Sch.36 para.17(4).
(3)	FA 2003 Sch.36 para.17(2).
(4)	FA 2003 Sch.36 para.17(3).
826	FA 2003 Sch.36 para.18.
827	FA 2003 Sch.36 para.19.
828 (1)	Drafting.
(2)	FA 2003 Sch.36 paras.10(3), 15(3); drafting.
(3)	Drafting.
829	Drafting.
830 (1)	ICTA s.18(3) (“Case IV”) (part), (3) (“Case V”) (part), (3B) (part), s.112(1A) (part), s.486(4) (part), s.695(4) (part), s.696(6); FA 1995 s.125(2); FA 1996 Sch.13 para.1(1); Annex 1, Change 131; drafting.
(2)	ICTA s.18(3) (“Case IV”) (part), (3) (“Case V”) (part), (3B) (part), s.112(1A) (part), s.486(4) (part), s.695(4) (part), s.696(6); FA 1995 s.125(2); FA 1996 Sch.13 para.1(1); FA 1998 s.46(3); Annex 1, Change 131; drafting.
(3)	ICTA s.584(4) (part); FA 1996 Sch.20 para.33(3).
(4)	Drafting.

<i>Provision</i>	<i>Origin</i>
831 (1)	ICTA s.65(4) (part); FA 1996 Sch.20 para.3; Annex 1, Change 149.
(2)	ICTA s.65(4) (part); FA 1996 Sch.20 para.3.
(3)	ICTA s.65(4) (part).
(4)	ICTA s.65(4) (part); Annex 1 Change 132.
(5)	ICTA s.68(1) (part), (3) (part); FA 1994 s.207(5).
832 (1)	ICTA s.65(5) (part); Annex 1, Change 133.
(2)	ICTA s.65(5) (part); Annex 1, Change 133; drafting.
(3)	ICTA s.65(5) (part); Annex 1, Change 134.
(4)	ICTA s.65(5) (part); Annex 1, Change 134.
(5)	Drafting.
833 (1)	ICTA s.65(6) (part).
(2)	ICTA s.65(7) (part).
(3)	ICTA s.65(6) (part), (9) (part).
(4)	ICTA s.65(7) (part).
(5)	ICTA s.65(7) (part).
(6)	ICTA s.65(9) (part).
(7)	ICTA s.65(6) (part), (7) (part).
(8)	Drafting.
(9)	ICTA s.65(6) (part), (7) (part), (9) (part).
834 (1)	ICTA s.65(8) (part).
(2)	ICTA s.65(8) (part).
(3)	ICTA s.65(8) (part).
(4)	ICTA s.65(9) (part).
835 (1)	ICTA s.585(1) (part); FA 1996 Sch.20 para.34; Annex 1, Change 136.
(2)	ICTA s.585(1) (part).
(3)	ICTA s.585(1) (part); Annex 1, Change 135.
(4)	ICTA s.585(3) (part).
(5)	ICTA s.585(3) (part).
836 (1)	ICTA s.585(2) (part); ITEPA 2003 s.575(1) (part), (2) (part), s.613(2) (part), (3) (part), (4) (part), s.635(2) (part), (3) (part); drafting.
(2)	ICTA s.585(2) (part).
(3)	ICTA s.585(2) (part).
837 (1)	ICTA s.585(6); FA 1996 Sch.21 para.16.
(2)	ICTA s.585(7) (part).

<i>Provision</i>	<i>Origin</i>
(3)	ICTA s.585(7) (part).
(4)	ICTA s.585(8) (part).
(5)	ICTA s.585(8) (part).
(6)	ICTA s.585(8) (part).
838 (1)	ICTA s.65(1) (part), s.68(1) (part); Annex 1, Changes 137 and 138.
(2)	ICTA s.65(4) (part), s.68(1) (part); FA 1998 Sch.5 para.23.
839 (1)	ICTA s.65(1) (part), s.68(1) (part), (3) (part), s.347A(5) (part); FA 1988 Sch.6 para.49; FA 1994 s.207(5); ITEPA 2003 Sch.6 para.49.
(2)	ICTA s.65(1) (part), s.68(1) (part), (3) (part); FA 1994 s.207(5).
(3)	ICTA s.65(1) (part), s.68(1) (part), s.347A(5) (part); FA 1988 Sch.6 para.49; F(No.2)A 1992 s.60(1); FA 1994 s.207(5); ITEPA 2003 Sch.6 para.49.
(4)	ICTA s.65(1) (part), s.68(1) (part), (3) (part); FA 1994 s.207(5).
(5)	ICTA s.65(1) (part), (4), s.68(1) (part), (3) (part); FA 1994 s.207(5); FA 1998 Sch.5 para.23.
(6)	Drafting.
840 (1)	Annex 1, Change 139.
(2)	Annex 1, Change 139.
(3)	Annex 1, Change 139.
(4)	Annex 1, Change 139.
841 (1)	ICTA s.584(1) (part).
(2)	Drafting.
(3)	ICTA s.584(1) (part); Annex 1, Change 135.
(4)	ICTA s.584(1) (part).
(5)	Drafting.
842 (1)	ICTA s.584(1) (part), (2) (part); FA 1996 Sch.20 para.33(2).
(2)	Drafting.
(3)	ICTA s.584(5) (part); FA 1996 Sch.20 para.33(4).
(4)	ICTA s.584(5) (part).
(5)	ICTA s.584(6) (part); FA 1996 Sch.20 para.33(5); Annex 1, Changes 140 and 142.
843 (1)	ICTA s.584(2A) (part), (5) (part); FA 1996 Sch.20 para.33(2), (4).
(2)	ICTA s.584(5) (part).

<i>Provision</i>	<i>Origin</i>
(3)	ICTA s.584(2A) (part); FA 1996 Sch.20 para.33(2).
(4)	ICTA s.584(2A) (part), (5) (part); FA 1996 Sch.20 para.33(4); Annex 1, Change 141.
(5)	ICTA s.584(2A) (part), (5) (part); FA 1996 Sch.20 para.33(2), (4); Annex 1, Change 141.
(6)	Drafting.
(7)	ICTA s.584(7); FA 1996 Sch.20 para.33(6).
844 (1)	ICTA s.584(4) (part); FA 1996 Sch.20 para.33(3).
(2)	ICTA s.584(4) (part); FA 1996 Sch.20 para.33(3).
(3)	ICTA s.584(4) (part); FA 1996 Sch.20 para.33(3).
(4)	ICTA s.584(4) (part); FA 1996 Sch.20 para.33(3).
845 (1)	ICTA s.584(8) (part); FA 1996 Sch.20 para.33(7).
(2)	ICTA s.584(8) (part); drafting.
(3)	ICTA s.584(8) (part).
846	Drafting
847 (1)	Drafting.
(2)	ICTA s.111(10); FA 1994 s.215(1); FA 1995 s.117(1), (2); drafting.
(3)	ICTA s.111(11); FA 1994 s.215(1); FA 1995 s.117(1), (2).
848	ICTA s.111(1); FA 1994 s.215(1); FA 1995 s.117(1), (2).
849 (1)	Drafting.
(2)	ICTA s.111(2); FA 1994 s.215(1); FA 1995 s.117(1), (2).
(3)	ICTA s.112(1) (part); FA 1995 s.125(2).
850 (1)	ICTA s.111(3); FA 1994 s.215(1); FA 1995 s.117(1), (2); drafting.
(2)	Annex 1, Change 143.
(3)	Annex 1, Change 143.
(4)	Annex 1, Change 143.
(5)	Annex 1, Change 143.
(6)	Annex 1, Change 143; drafting.
851 (1)	ICTA s.111(7) (part); FA 1994 s.215(1); FA 1995 s.117(1), (2).
(2)	ICTA s.111(7) (part); FA 1994 s.215(1); FA 1995 s.117(1), (2); drafting.
852 (1)	ICTA s.111(4) (part); FA 1994 s.215(1); FA 1995 s.117(1), (2).
(2)	ICTA s.111(4) (part); FA 1994 s.215(1); FA 1995 s.117(1), (2); drafting.

<i>Provision</i>	<i>Origin</i>
(3)	ICTA s.111(4) (part); FA 1994 s.215(1); FA 1995 s.117(1), (2).
(4)	ICTA s.111(4) (part); FA 1994 s.215(1); FA 1995 s.117(1), (2); drafting.
(5)	ICTA s.111(4) (part); FA 1994 s.215(1); FA 1995 s.117(1), (2).
(6)	ICTA s.112(1B) (part); FA 1995 s.125(2).
(7)	ICTA s.112(1B) (part); FA 1995 s.125(2).
853 (1)	ICTA s.111(4) (part); FA 1994 s.215(1); FA 1995 s.117(1), (2); drafting.
(2)	ICTA s.111(4) (part), (5); FA 1994 s.215(1); FA 1995 s.117(1), (2); drafting.
(3)	ICTA s.111(6); FA 1994 s.215(1); FA 1995 s.117(1), (2).
(4)	Annex 1, Change 53.
854 (1)	ICTA s.111(8) (part); FA 1994 s.215(1); FA 1995 s.117(1), (2).
(2)	ICTA s.111(8) (part); FA 1994 s.215(1); FA 1995 s.117(1), (2); Annex 1, Change 144.
(3)	ICTA s.111(8) (part); FA 1994 s.215(1); FA 1995 s.117(1), (2).
(4)	ICTA s.111(8) (part); FA 1994 s.215(1); FA 1995 s.117(1), (2).
(5)	ICTA s.112(1B) (part); FA 1995 s.125(2).
(6)	ICTA s.111(12) (part); FA 1994 s.215(1); FA 1995 s.117(1), (2).
855 (1)	ICTA s.111(8) (part); FA 1994 s.215(1); FA 1995 s.117(1), (2).
(2)	ICTA s.111(8) (part); FA 1994 s.215(1); FA 1995 s.117(1), (2).
(3)	ICTA s.111(8) (part); FA 1994 s.215(1); FA 1995 s.117(1), (2).
856 (1)	ICTA s.111(9) (part); FA 1994 s.215(1); FA 1995 s.117(1), (2).
(2)	ICTA s.111(9) (part); FA 1994 s.215(1); FA 1995 s.117(1), (2).
(3)	ICTA s.111(9) (part); FA 1994 s.215(1); FA 1995 s.117(1), (2).
857 (1)	ICTA s.112(1A) (part); FA 1995 s.125(1).
(2)	ICTA s.112(1A) (part); FA 1995 s.125(1).
(3)	ICTA s.112(1A) (part); FA 1995 s.125(1).

<i>Provision</i>	<i>Origin</i>
858 (1)	ICTA s.112(4) (part); FA 1995 s.125(3).
(2)	ICTA s.112(4) (part); Annex 1, Change 145.
(3)	ICTA s.112(5).
859 (1)	ICTA s.53(2) (part); drafting.
(2)	ICTA s.15(1) (Sch.A para.1(3)); FA 1998 Sch.5 para.1; drafting.
(3)	ICTA s.65A(4); FA 1998 Sch.5 para.24; drafting.
860 (1)	ICTA s.113(2) (part); FA 1994 s.216(1); FA 2002 Sch.22 para.3(2); drafting.
(2)	ICTA s.113(2) (part); FA 1994 s.216(1); FA 2002 Sch.22 para.9(5); drafting.
(3)	FA 2002 Sch.22 para.13(1).
(4)	FA 2002 Sch.22 para.13(2) (part).
(5)	FA 2002 Sch.22 para.13(2) (part).
(6)	FA 2002 Sch.22 para.13(5); drafting.
(7)	FA 2002 Sch.22 para.13(6).
861 (1)	ICTA s.532; CAA 2001 s.558(1), Sch.2 para.49; drafting.
(2)	ICTA s.532; CAA 2001 s.558(1), Sch.2 para.49; drafting.
(3)	ICTA s.532; CAA 2001 s.558(1), Sch.2 para.49; drafting.
(4)	ICTA s.532; CAA 2001 s.558(1), Sch.2 para.49; drafting.
(5)	ICTA s.532; CAA 2001 s.558(3), Sch.2 para.49; drafting.
(6)	ICTA s.532; CAA 2001 s.558(4), Sch.2 para.49; drafting.
862 (1)	ICTA s.525(3) (part); CAA 2001 Sch.2 para.45.
(2)	ICTA s.525(1), s.525(3) (part).
(3)	ICTA s.525(4)(part).
(4)	ICTA s.525(4)(part).
(5)	ICTA s.525(2).
(6)	ICTA s.525(2); Annex 1, Change 104.
(7)	Drafting.
863 (1)	ICTA s.118ZA(1); FA 2001 s.75(1).
(2)	ICTA s.118ZA(2); FA 2001 s.75(1).
(3)	ICTA s.118ZA(3); FA 2001 s.75(1).
(4)	ICTA s.118ZA(4); FA 2001 s.75(1).
864	Drafting.
865 (1)	FA 1989 s.43(1); ITEPA 2003 Sch.6 para.157; FA 2004 Sch.17 para.4; drafting.
(2)	Drafting.

<i>Provision</i>	<i>Origin</i>
(3)	FA 1989 s.43(1); ITEPA 2003 Sch.6 para.157
(4)	FA 1989 s.43(4); ITEPA 2003 Sch.6 para.157
(5)	FA 1989 s.43(2), (3), (5), (6), (7); ITEPA 2003 Sch.6 para.157; FA 2004 Sch.17 para.4; Annex 1, Change 8.
(6)	Drafting.
866 (1)	FA 2003 Sch.24 para.1(1).
(2)	Drafting.
(3)	FA 2003 Sch.24 para.1(3) (part).
(4)	FA 2003 Sch.24 para.1(4).
(5)	FA 2003 Sch.24 para.8; FA 2004 s.245(5), (8).
(6)	FA 2003 Sch.24 paras.1(2), (3) (part), (4) (part), 2, 3, 4, 5, 6, 9.
(7)	Drafting.
867 (1)	Drafting.
(2)	Drafting.
(3)	ICTA s.577(1) (part), (7) (part), (8); CAA 2001 Sch.2 para.51.
(4)	ICTA s.577(3) (part); drafting
(5)	Annex 1, Change 146; drafting.
(6)	ICTA s.577(5), (7) (part), (8); CAA 2001 Sch.2 para.51.
(7)	Drafting.
868 (1)	Drafting.
(2)	Drafting.
(3)	ICTA s.617(3), (4) (part); SS(CP)A 1992 Sch.2 para.93(4); SS(CP)(NI)A 1992 Sch.2 para.33(4).
(4)	ICTA s.617(3), (4) (part).
(5)	ICTA s.617(4) (part); FA 1999 s.61.
(6)	Drafting.
869 (1)	Drafting.
(2)	Drafting.
(3)	TMA s.90(1); ICTA s.827(1) (part), (1A) (part), (1B) (part), (1C) (part), (1D) (part), (1E) (part), (1F) (part), (1G) (part); FA 1994 s.18(7), Sch.7 para.31; VATA 1994 Sch.14 para.10(2) (part); FA 1996 Sch.5 para.40; FA 1998 s.33; FA 2000 Sch.7 para.4; FA 2001 s.49(3); FA 2003 s.40, s.147(1), Sch.18 para.3(6); FA 2004 s.71(3).

<i>Provision</i>	<i>Origin</i>
(4)	TMA s.90(1); ICTA s.827(1) (part), (1A) (part), (1B) (part), (1C) (part), (1D) (part), (1E) (part), (1F) (part), (1G) (part); FA 1994 s.18(7), Sch.7 para.31; VATA 1994 Sch.14 para.10(2) (part); FA 1996 Sch.5 para.40; FA 1998 s.33; FA 2000 Sch.7 para.4; FA 2001 s.49(3); FA 2003 s.40, s.147(1), Sch.18 para.3(6); FA 2004 s.71(3).
(5)	ICTA s.827(1) (part); VATA 1994 Sch.14 para.10(2) (part).
(6)	Drafting.
870 (1)	Drafting.
(2)	ICTA s.577A(1); FA 1993 s.123; FA 2002 s.68.
(3)	ICTA s.577A(1A); FA 1994 s.141(2).
(4)	Drafting.
871 (1)	ICTA s.72(1) (part); drafting.
(2)	Annex 1, Change 147.
(3)	ICTA s.72(1) (part).
(4)	ICTA s.72(2); FA 1995 s.121.
(5)	Annex 1, Change 52.
872 (1)	TMA s.90(1); ICTA s.617(3) (part), s.827(1) (part), (1A) (part), (1B) (part), (1C) (part), (1D) (part), (1E) (part), (1F) (part), (1G) (part); FA 1994 s.18(7), Sch.7 para.31; VATA 1994 Sch.14 para.10(2) (part); FA 1996 Sch.5 para.40; FA 1998 s.33; FA 2000 Sch.7 para.4; FA 2001 s.49(3); FA 2003 s.40, s.147(1), Sch.18 para.3(6); FA 2004 s.71(3); drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
873 (1)	ICTA s.828(1) (part).
(2)	ICTA s.828(3) (part).
(3)	ICTA s.828(4) (part).
874 (1)	ICTA s.830(3) (part).
(2)	ICTA s.830(2) (part).

<i>Provision</i>	<i>Origin</i>
875 (1)	Caravan Sites and Control of Development Act 1960 s.29(1) (part) (“caravan”); Caravan Sites Act 1968 s.13(1); Mobile Homes Act 1975 s.8; Roads (Scotland) Act 1984 Sch.9 para.65; ICTA s.15(1) (Sch.A para.3(2)) (“caravan”), (1) (Sch.A para.4(4)) (part), s.65A(2) (part); FA 1998 Sch.5 paras.1, 24; Annex 1, Change 148.
(2)	Caravan Sites and Control of Development Act 1960 s.29(1) (part) (“caravan”); Caravan Sites Act 1968 s.13(1); Mobile Homes Act 1975 s.8; Roads (Scotland) Act 1984 Sch.9 para.65; ICTA s.15(1) (Sch.A para.3(2)) (“caravan”), (1) (Sch.A para.4(4)) (part), s.65A(2) (part); FA 1998 Sch.5 paras.1, 24; Annex 1, Change 148.
876 (1)	ICTA s.832(1) (“farm land”).
(2)	ICTA s.832(1) (“farm land”); drafting.
(3)	FA 1995 s.154(1) (part)
(4)	FA 1995 s.154(1) (part)
(5)	ICTA s.832(1) (“market garden land”).
(6)	FA 1995 s.154(3).
877 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
878 (1)	ICTA s.15(1) (Sch.A para.3(2)) (“houseboat”), (1) (Sch.A para.4(4)) (part), s.65A(2) (part), s.83A(1) (part), s.86(2) (“charity”), s.249(5) (part), s.347A(3) (part), s.421(2) (part), s.506(1) (“charity”), s.539A(6) (“charity”), s.547(1) (part), (7A) (part), s.547A(15) (“personal representatives”), s.553(7A) (part), s.701(4) (“personal representatives”), s.832(1) (“the Board”), (1) (“year of assessment”), (1) (“the year 1988-89”), Sch.5AA para.7(3) (part); FA 1988 s.36(1); FA 1995 s.76(2), (3); FA 1997 Sch.11; FA 1998 Sch.5 paras.1, 24, Sch.14 para.2; FA 2003 Sch.34 para.2; Annex 1, Changes 149, 150 and 151; drafting.
(2)	Drafting.
(3)	TMA 1970 Sch.1A paras.1 (part), 2(3), (4), (5).
(4)	Drafting.
(5)	ICTA s.24(1) (“premium”) (part), s.34(7) (part), s.36(5), s.38(1) (part), s.79(10), s.79A(6), s.83A(5), s.84(9), s.539A(7) (part), s.541(3) (part), s.543(2) (part), s.553C(11); FA 1990 s.76; FA 1991 s.68(1); FA 1995 s.79(1); FA 1996 Sch.13 paras.3(7), 8(3), 9A(5); F(No.2)A 1997 s.48(10); FA 1998 s.89; FA 1999 s.55(1), s.65(4), Sch.6 para.8(1) (part); FA 2002 s.104(3); FA 2003 Sch.34 para.2.

<i>Provision</i>	<i>Origin</i>
(6)	ICTA s.100(1F) (part), s.531(7) (part), s.532 (part), s.682A(2) (part), Sch.5 para.5(2); FA 1995 s.140(1), Sch.17 para.11.
879 (1)	ICTA s.24(1) (“lease”), (5) (“assignment”), s.539(2) (part), (3) (“assignment”); drafting.
(2)	Drafting.
(3)	Annex 1, Change 19.
(4)	Annex 1, Change 19; drafting.
(5)	Drafting.
880 (1)	Annex 1, Change 19.
(2)	Annex 1, Change 19; drafting.
(3)	Drafting.
881	Drafting.
882 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
(5)	Drafting.
883 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
(5)	Drafting.
884	Drafting.
885 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
886	Drafting.
Sch.1	
para.114	Drafting; Annex 1, Change 84.
para.115	Drafting; Annex 1, Change 84.
para.147	ICTA s.233(1) (part), s.249(4) (part), (6) (part), s.421(1) (part), (2) (part), 547(5) (part), (5AA) (part), s.699A(6); FA 1991 Sch.7 para.9(1); FA 1995 s.76(4); FA 1998 Sch.14 para.1(7).
para.149	ICTA s.524(3) (part), s.532, s.533(2) (part), (3) (part), (5) (part), (6) (part).
para.167	ICTA s.68(4).

<i>Provision</i>	<i>Origin</i>
para.242	ICTA s.581(1) (part).
para.294	FA 2003 Sch.39 paras.5(4), 6(1), (2); drafting.
para.338(5)	ICTA s.529(1), (2), s.531(6); Annex 1, Change 152.
para.348(3)	FA 1996 Sch.13 para.7(1) (part), (3) (part), (4) (part).
para.435	ICTA Sch.5AA paras.1(6) (part), 4A(5), (6), (7), (8), (9), (10); FA 1998 s.99(1); FA 2003 Sch.27 para.14(2).
para.438	FA 1996 Sch.13 para.14C(1), (2), (3); FA 2004 s.138(6), (13).
para.444(1)	ICTA s.531(2) (part).
para.444(2)	ICTA s.531(2) (part), (3) (part),
para.444(3)	Drafting.
para.592	ICTA s.580A(7) (part); FA 1996 s.143(1); ITEPA 2003 Sch.6 para.65.
para.594(1)	ICTA s.617(3).
para.594(2)	ICTA s.617(4) (part); ITEPA 2003 Sch.6 para.87(3); Annex 1, Change 153.
para.594(3)	ICTA s.617(4) (part); FA 1999 s.61.
para.606	ICTA s.65(2) (part), (4) (part), s.68(2) (part), (3) (part), (5) (part); FA 1994 s.207(5); FA 1995 s.41(1); FA 1996 Sch.20 para.3; Annex 1, Change 154; drafting.
para.607	ICTA s.65(2) (part), (4) (part), s.68(2) (part), (3) (part), (5) (part); FA 1994 s.207(5); FA 1995 s.41(1); FA 1996 Sch.20 para.3; Annex 1, Changes 154 and 155; drafting.
para.608	Drafting; Annex 1, Change 154.
para.609	ICTA s.65(2) (part), (4) (part), s.68(2) (part), (3) (part), (5) (part); FA 1994 s.207(5); FA 1995 s.41(1); FA 1996 Sch.20 para.3; Annex 1, Change 154; drafting.
para.610	ICTA s.580A(7) (part); FA 1996 s.143(1); ITEPA 2003 Sch.6 para.65.
para.611	ICTA s.322(1) (part), (1A) (part), (3) (part), (4) (part), (5) (part); FA 1990 Sch.14 para.4(1); ITEPA 2003 Sch.6 para.44(2), (3).
para.614	ICTA s.322(1) (part), (1A) (part), (3) (part), (4) (part), (5) (part); FA 1990 Sch.14 para.4(1); ITEPA 2003 Sch.6 para.44(2), (3).
Sch.2	
para.12(1)	Drafting.
para.12(2)	FA 2003 Sch.24 paras.10(1), 11(1).
para.12(3)	FA 2003 Sch.24 paras.10(1), 11(1).
para.13	FA 2003 Sch.24 para.11(1).
para.14(1)	FA 2003 Sch.24 para.11(2).

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para.14(2)	Drafting.
para.16	CAA 2001 Sch.3 para.113(1).
para.17	FA 2002 s.60(2).
para.18	FA 2002 s.68(2).
para.24	ICTA s.79B(10); FA 2003 s.180(1).
para.28(1)	FA 1999 s.54(2).
para.28(2)	FA 1999 s.54(3).
para.31(1)	FA 2000 s.113(5) (part), (6); CAA 2001 Sch.3 para.116(1) (part), (4).
para.31(2)	CAA 2001 Sch.3 para. 116(5) (part); drafting.
para.31(3)	FA 2000 s.113(4) (part); CAA 2001 Sch.3 para. 116(2) (part).
para.31(4)	FA 2000 s.113(5) (part); CAA 2001 Sch.3 para.116(1) (part).
para.31(5)	FA 2000 s.113(5) (part); CAA 2001 Sch.3 para. 116(3).
para.32(1)	CAA 2001 Sch.3 para.117.
para.32(2)	FA 2002 s.99(3) (part).
para.33	F(No.2)A 1992 s.41(8).
para.34	F(No.2)A 1992 s.42(9).
para.35(1)	FA 2002 s.99(3), (4) (part).
para.35(2)	FA 2002 s.99(4) (part).
para.35(3)	FA 2002 s.99(5).
para.35(4)	FA 2002 s.99(6).
para.36	F(No.2)A 1997 s.48(2) (part).
para.37	FA 2002 s.100(4).
para.38	FA 2002 s.101(2) (part), (3).
para.39	FA 2000 Sch.23 para.6(1).
para.40	FA 2000 Sch.23 para.6(2).
para.41	FA 2004 s.54(2) (part).
para.42	ICTA s.99(4).
para.44	ICTA s.91BA(1) (part); FA 2000 s.89.
para.45	FA 1993 s.110(3).
para.46	FA 1993 s.110(3).
para.47(1)	FA 2004 s.37(4) (part).
para.47(2)	FA 2004 s.37(4) (part).
para.52(1)	FA 1994 Sch.20 paras.2(1), 14(1).

<i>Provision</i>	<i>Origin</i>
para.52(2)	FA 1994 Sch.20 para.2(4); FA 1995 s.122(2).
para.52(3)	FA 1994 Sch.20 para.2(4A); FA 1995 s.122(3).
para.52(4)	FA 1994 Sch.20 para.2(4B); FA 1995 s.122(3).
para.52(5)	FA 1994 Sch.20 para. 1; drafting.
para.52(6)	Drafting.
para.53(1)	FA 1994 Sch.20 paras.6(1), 14(1).
para.53(2)	FA 1994 Sch.20 para.14(2).
para.53(3)	FA 1994 Sch.20 para.6(4).
para.53(4)	Drafting.
para.59	Annex 1, Change 156.
para.61	Annex 1, Change 156.
para.63	ICTA s.39(1).
para.64	ICTA s.39(1).
para.65	ICTA s.39(1).
para.66	ICTA s.39(1).
para.70	ICTA Sch.30 paras.2(1) (part), 3(1), (3), (4).
para.71	ICTA Sch.30 paras.2(1) (part), 4.
para.72(1)	FA 1999 s.54(2).
para.72(2)	FA 1999 s.54(3).
para.73	ICTA s.31A(5) (part); FA 2004 s.143(2).
para.77	ICTA s.122(5) (part).
para.79	FA 2002 s.104(4).
para.80(3)	Annex 1, Change 87.
para.81(1)	FA 2004 s.138(14).
para.81(2)	FA 2004 s.138(15).
para.82	FA 1996 Sch.13 para.7(1), (3) (part).
para.83	FA 1996 Sch.13 para.7(1), (3) (part).
para.84	FA 1996 Sch.13 para.11; FA 2003 Sch.39 paras.5(2) (part), 6(1) (part), (2) (part); drafting.
para.85	FA 1995 s.55(8) (part).
para.86	ICTA s.539(2) (part); FA 2000 Sch.13 para.2(1), (2); FA 2004 s.284; drafting.
para.87	FA 2001 s.83(2).
para.88	FA 2001 s.83(2).
para.89	FA 1995 s.56(4) (part).
para.90(1)	FA 2003 Sch.34 para.3(1).

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para.90(2)	FA 2003 Sch.34 para.3(2).
para.91	FA 1998 Sch.14 para.7(4).
para.92	ICTA s.56(3)(a).
para.93	F(No.2)A 1992 Sch.8 para 6.
para.94(1)	FA 1998 s.99(5).
para.95	ICTA s.686(2) (part), Sch.5AA para.7(2) (part); FA 1997 Sch.11; FA 2004 s.284(1), Sch.35 para.29(2).
para.96(1)	ICTA s.539(5).
para.96(2)	ICTA s.539(6).
para.96(3)	ICTA s.539(7).
para.97	ICTA s.548(1) (part).
para.98	ICTA s.547(5A) (part); FA 1991 Sch.7 para.9(1).
para.99	ICTA s.542(2).
para.100(1)	ICTA s.546(1) (part); drafting.
para.100(2)	ICTA s.546(1) (part); drafting.
para.100(3)	ICTA s.546(1) (part); drafting.
para.100(4)	ICTA s.546(1) (part); drafting.
para.100(5)	ICTA s.546(1) (part); drafting.
para.100(6)	ICTA s.546(1) (part); drafting.
para.101	ICTA Sch.15 para.20(4).
para.102(1)	ICTA s.540(3) (part), s.542(3) (part), s.544(3) (part).
para.102(2)	ICTA s.540(3) (part), s.542(3) (part), s.544(1), (2).
para.102(3)	ICTA s.544(3) (part).
para.102(4)	ICTA s.544(3) (part).
para.102(5)	ICTA s.544(3) (part), (5) (part).
para.102(6)	ICTA s.544(6).
para.102(7)	ICTA s.544(7).
para.102(8)	ICTA s.544(5) (part).
para.102(9)	ICTA s.544(8); drafting.
para.103(1)	ICTA s.553(10) (“new non-resident policy”), s.553A(4) (“new non-resident policy”), Sch.15 paras.24(1), 27(1), (2); FA 1998 s.88.
para.103(2)	ICTA Sch.15 para.27(1); FA 1995 s.55(7).
para.103(3)	ICTA Sch.15 para.27(2).
para.104	ICTA s.553(10) (“new offshore capital redemption policy”); FA 1996 s.168(5).
para.105	FA 1984 s.72(1); ICTA s.541(6), s.546(5).

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para.106(1)	ICTA s.553(5) (part).
para.106(2)	ICTA s.553(5) (part).
para.106(3)	ICTA s.553(5) (part).
para.107(1)	ICTA s.540(5A) (part); FA 1989 Sch.9 para.3(3).
para.107(2)	ICTA s.539(9) (part); FA 1989 Sch.9 para.2.
para.107(3)	ICTA s.539(9) (part); FA 1989 Sch.9 para.2.
para.108(1)	ICTA s.548(3A); FA 1989 Sch.9 para.6(3).
para.108(2)	ICTA s.539(9) (part); FA 1989 Sch.9 para.2.
para.108(3)	ICTA s.539(9) (part); FA 1989 Sch.9 para.2.
para.109(1)	ICTA s.547(5A) (part), s.549(2) (part); FA 1991 Sch.7 para.9(1), (4); FA 2001 Sch.28 para.11.
para.109(2)	ICTA s.547(6); FA 1991 Sch.7 para.9(2).
para.109(3)	ICTA s.547(5A) (part); FA 1991 Sch.7 para.9(1); FA 1995 s.56(1).
para.109(4)	ICTA s.549(2) (part); FA 1991 Sch.7 para.9(4).
para.109(5)	Drafting.
para.110(1)	ICTA s.553(5A) (part); FA 1998 Sch.14 para.4(3).
para.110(2)	ICTA s.553(5A) (part); FA 1998 Sch.14 para.4(3).
para.111(1)	ICTA s.553A(1), (4) (“overseas policy”), Sch.15 paras.24(1), 27(1), (2); FA 1998 s.88(1).
para.111(2)	ICTA s.553A(6) (part); FA 1998 s.88(1).
para.111(3)	ICTA s.553A(6) (part); FA 1998 s.88(1).
para.112(1)	ICTA s.547(4A) (part); FA 1998 Sch.14 para.7(1); FA 2003 Sch.34 paras.7(8), 12(1).
para.112(2)	FA 1998 Sch.14 para.7(1) (part).
para.112(3)	FA 1998 Sch.14 para.7(2) (part).
para.112(4)	FA 1998 Sch.14 para.7(2) (part).
para.112(5)	FA 1998 Sch.14 para.7(2) (part).
para.113	ICTA s.553(10) (“new offshore capital redemption policy”), s.553B(1), (2) (“overseas policy”), (3); FA 1996 s.168(5); FA 1998 s.88.
para.114(1)	ICTA s.547(4A) (part); FA 2003 Sch.34 paras.7(8), 12(2).
para.114(2)	FA 2003 Sch.34 para.12(3).
para.114(3)	FA 2003 Sch.34 para.12(4).
para.114(4)	FA 2003 Sch.34 para.12(4).
para.115(1)	FA 2003 s.171(3), Sch.34 para.9(2), (3).
para.115(2)	FA 2003 s.171(3), Sch.34 para.9(2), (3).

<i>Provision</i>	<i>Origin</i>
para.116(1)	FA 2003 Sch.34 para.4(1).
para.116(2)	FA 2003 Sch.34 para.4(1).
para.116(3)	FA 2003 Sch.34 para.4(2).
para.116(4)	FA 2003 Sch.34 para.4(3).
para.116(5)	FA 2003 Sch.34 para.4(3).
para.117(1)	ICTA s.549(1); FA 2001 Sch.28 para.13; FA 2004 s.140(4) (part), (5) (part), (6) (part); drafting.
para.117(2)	FA 2004 s.140(4) (part), (5) (part), (6) (part); drafting.
para.117(3)	FA 2004 s.140(4) (part), (5) (part), (6) (part); drafting.
para.117(4)	FA 2004 s.140(4) (part), (5) (part), (6) (part); drafting.
para.118(1)	FA 2004 s.147(5); drafting.
para.118(2)	FA 2004 s.147(5); drafting.
para.119	PPB(T)R 1999 reg.3(1) (part).
para.120(1)	PPB(T)R 1999 reg.3(1) (part).
para.120(2)	PPB(T)R 1999 reg.3(1) (part).
para.121(1)	PPB(T)R 1999 reg.3(1) (part).
para.121(2)	PPB(T)R 1999 reg.3(1) (part).
para.122	PPB(T)R 1999 reg.3(2) (part), (6) (part).
para.123(1)	PPB(T)R 1999 reg.3(3), (6) (part).
para.123(2)	PPB(T)R 1999 reg.3(3), (6) (part).
para.123(3)	PPB(T)R 1999 reg.3(3), (6) (part).
para.123(4)	PPB(T)R 1999 reg.3(3), (6) (part).
para.123(5)	PPB(T)R 1999 reg.3(3), (6) (part).
para.124(1)	PPB(T)R 1999 reg.3(5); Annex 1, Change 157.
para.124(2)	PPB(T)R 1999 reg.3(5).
para.124(3)	PPB(T)R 1999 reg.5(5).
para.125(1)	Annex 1, Change 157.
para.125(2)	Annex 1, Change 157.
para.125(3)	Annex 1, Change 157.
para.126	PPB(T)R 1999 reg.3(2) (part).
para.127(1)	PPB(T)R 1999 reg.3(2) (part), (4).
para.127(2)	PPB(T)R 1999 reg.3(2) (part), (4).
para.128(1)	PPB(T)R 1999 reg.2(1) (part).
para.128(2)	PPB(T)R 1999 reg.3(7).
para.128(3)	PPB(T)R 1999 reg.2(1) (“warranty”); FISMA(CA)(T)O 2001 art.184(5).

<i>Provision</i>	<i>Origin</i>
para.130	FA 2000 Sch.23 para.6(1).
para.131	FA 2000 Sch.23 para.6(2).
para.132(1)	ICTA s.660A(9), (11), (12); FA 1995 Sch.17 para.1; FA 2000 s.41(6), Sch.13 para.26(3), (4); FA 2004 s.284, Sch.35 para.28(2), (3); Annex 1, Change 105.
para.132(2)	ICTA s.660A(9); FA 1995 Sch.17 para.1; FA 2000 s.41(6), Sch.13 para.26(3); FA 2004 Sch.35 para.28(2).
para.132(3)	ICTA s.660A(11), (12); FA 1995 Sch.17 para.1; FA 2000 Sch.13 para.26(4); FA 2004 Sch.35 para.28(3); Annex 1, Change 105.
para.133(1)	FA 1999 s.64(5) (part).
para.133(2)	FA 1999 s.64(5) (part).
para.133(3)	FA 1999 s.64(5) (part).
para.133(4)	FA 1999 s.64(5) (part).
para.134(2)	ICTA s.677(2) (part); FA 1989 s.109(4); FA 1993 Sch 6 para.7; FA 1995 Sch.17 para.9(2).
para.134(3)	ICTA s.677(2) (part); FA 1989 s.109(4); FA 1993 Sch 6 para.7; FA 1995 Sch.17 para.9(2).
para.134(4)	ICTA s.677(9) (part); FA 1995 Sch.17 para.9(4).
para.134(5)	ICTA s.677(10) (part).
para.135	ICTA s.678(7); FA 1995 s.74, Sch.17 para.10.
para.137	FA 2003 Sch.35 para.4(2).
para.138	ICTA s.46(3) (part).
para.139	FA 1995 Sch.12 para.2(3).
para.140	FA 1995 Sch.12 para.3(5).
para.141(1)	FA 1995 Sch.12 para.4(3) (part), 5(2) (part); FA(CSS)(AD)O 1995 art.2.
para.141(2)	FA 1995 Sch.12 paras.4(3) (part), 5(2) (part).
para.142	FA 2004 Sch.19 para.3.
para.144	Annex 1, Change 119.
para.145	Drafting.
para.146	FA 1988 s.36(3), Sch.3 para.32; FA 1994 s.79(1), (2); FA 1995 Sch.17 para.4(1); FA 1996 s.149; FA 1999 s.36(7), (8).
para.147	ICTA s.125(3) (part), (4), s.347A(2) (part); FA 1988 s.36(1).
para.151(1)	Drafting.
para.151(2)	ICTA s.585(4) (part).
para.151(3)	ICTA s.585(4) (part).
para.151(4)	ICTA s.585(9) (part).

<i>Provision</i>	<i>Origin</i>
para.151(5)	ICTA s.585(4) (part).
para.152	Annex 1, Change 139.
para.153	Drafting; Annex 1, Change 142.
para.154(1)	Drafting.
para.154(2)	FA 2003 Sch.24 paras.10(1), 11(1).
para.154(3)	FA 2003 Sch.24 paras.10(1), 11(1).
para.155	FA 2003 Sch.24 para.11(1).
para.157	FA 2002 s.68(2).

INCOME TAX (TRADING AND OTHER INCOME) ACT 2005 (c. 5)

TABLE OF DESTINATIONS

This Table shows how enactments repealed or revoked by the Income Tax (Trading and Other Income) Act 2005 are dealt with by the Act. If the provision is rewritten in the Act, there is a reference to the relevant section or sections of the Act in the Rewritten provision column. If the provision is not rewritten, this is indicated in the Remarks column.

The Table also shows where the enactments which are rewritten but not repealed can be found in the Act. Generally speaking these provisions will continue in force for the purposes of corporation tax (or occasionally for the purposes of income tax and corporation tax, or for the purposes of income tax only). This is indicated by the reference “Continues in force for [IT] [and] [CT] purposes” in the Remarks column.

The following abbreviations are used in the Table—

Acts of Parliament

CEA 1959	Chevening Estate Act 1959 (c. 49)
TMA 1970	Taxes Management Act 1970 (c. 9)
ICTA	Income and Corporation Taxes Act 1988 (c. 1)
TCGA 1992	Taxation of Chargeable Gains Act 1992 (c. 12)
F(No.2)A 1992	Finance (No.2) Act 1992 (c. 48)
FA 1994	Finance Act 1994 (c. 9)
FA 1995	Finance Act 1995 (c. 4)
FA 1996	Finance Act 1996 (c. 8)
F(No.2)A 1997	Finance (No.2) Act 1997 (c. 58)
FA 1999	Finance Act 1999 (c. 16)
FA 2000	Finance Act 2000 (c. 17)
CAA 2001	Capital Allowances Act 2001 (c. 2)
FA 2001	Finance Act 2001 (c. 9)
FA 2002	Finance Act 2002 (c. 23)
ITEPA 2003	Income Tax (Earnings and Pensions) Act 2003 (c. 1)
FA 2003	Finance Act 2003 (c.14)

Other Abbreviation

Annex 1, Change 1	Change 1 in Annex 1 of the Explanatory Notes to the Act
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In this Table a reference to a particular provision, in the context of “See para.y of Sch.1”, is to that provision of Schedule 1 to the Act.

In this Table sections 24, 32, 56, 95, 145, 196, 226 and 241 of the Act (application to professions

and vocations) are not acknowledged as the destinations of provisions rewritten by the Act. The provisions upon which those sections are based are numerous.

Finance Act 1942 (c. 21)		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
47 Transfer and registration of Government Stock		
(1B)	153(2), (3), (4),(5), 444(1), (2), (3), (4)	Continues in force for IT and CT purposes
(1C)	444(5)	Continues in force for IT and CT purposes
Finance Act 1950 (c. 15)		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
40 Modification of section 39 in case of recoveries by assignees and in certain cases of subsidiary companies		
(3)		Repealed in part. Reference to Case VI of Schedule D.
Chevening Estate Act 1959 (c. 49)		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
2 Provisions as to income tax, estate duty and stamp duty		
(1)		Repealed in part. Obsolete reference to Schedule B.
Taxes Management Act 1970 (c. 9)		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
9 Returns to include self-assessment		
(1)		Repealed in part. Cross references to ICTA ss.233(1), 249(4), 421(1) and 547(5).
9D Choice between different Cases of Schedule D		
(1)	366(1), 575(1)	Repealed.
(2)	366(1), 575(1)	Repealed.
12AE Choice between different Cases of Schedule D		
(2)		Repealed in part. Cross reference to TMA 1970 s.9D.
30 Recovery of overpayment of tax, etc		
(4)		Repealed. Reference to Case VI of Schedule D.

Taxes Management Act 1970 (c. 9) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
31 Appeals: right of appeal		
(3)		Repealed in part. Cross reference to TMA 1970 s.9D.
42 Procedure for making claims etc		
(7)		Repealed in part. See para.372 of Sch.1.
46B Questions to be determined by Special Commissioners		
(4)		Repealed in part. See para.373(2) of Sch.1.
46C Jurisdiction of Special Commissioners over certain claims included in returns		
(3)		Repealed in part. Cross reference to ICTA s.121(1) and (2).
59B Payment of income tax and capital gains tax		
(1)		Repealed in part. Cross references to ICTA ss.233(1), 249(4), 421(1) and 547(5).
90 Disallowance of relief for interest on tax		
(1)	54(1), (2), 869(3), (4), 872(1)	Continues in force for CT purposes.
98 Special returns, etc		
Table		Repealed in part. Cross references to ICTA ss.326C and 660F.
Sch.1A Claims etc. not included in returns		
para.1	878(3)	Continues in force for IT and CT purposes.
para.2(3)	878(3)	Continues in force for IT and CT purposes.
para.2(4)	878(3)	Continues in force for IT and CT purposes.
para.2(5)	878(3)	Continues in force for IT and CT purposes.
Sch.1B Claims for relief involving two or more years		
para.3	223(2), 224(2), 257(3)	Continues in force for IT purposes.

Oil Taxation Act 1975 (c. 22)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
3 Allowance of expenditure (other than expenditure on long-term assets and abortive exploration expenditure)		
(2)		Repealed in part. See para.392 of Sch.1.

Finance Act 1984 (c. 43)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
72 Withdrawal of life assurance premium relief		
(1)	Sch.2 para.105	Continues in force for CT purposes.

Chevening Estate Act 1987 (c. 20)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
4 Amendments of 1959 Act		
		Repealed in part. Amends CEA 1959 s.2(1).

Income and Corporation Taxes Act 1988 (c. 1)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
1 The charge to income tax		
(1)		Repealed in part. References to Schedules A, D and F.
1A Application of lower rate to income from savings and distributions		
(2)		Repealed in part. Reference to Case VI of Schedule D.
(4)		Repealed in part. Reference to Case VI of Schedule D.
(7)		Repealed. Redundant definition of "relevant annuity".
4 Construction of references in Income Tax Acts to deduction of tax		
(1)	668(5)	Continues in force for IT purposes.
(1B)		Repealed: unnecessary. Relates to ICTA s.118E, repealed by FA 2000 s.111(1).

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
9 Computation of income: application of income tax principles		
(3)		Repealed in part. See para.7(3) of Sch.1.
(6)		Repealed in part. Cross reference to ICTA ss.60 to 69.
15 Schedule A		
(1) (Sch.A para.1(1))	264, 266(1), 268, 269(1)	Continues in force for CT purposes.
(1) (Sch.A para.1(2))	264	Continues in force for CT purposes.
(1) (Sch.A para.1(3))	264, 859(2)	Continues in force for CT purposes.
(1) (Sch.A para.1(4))	266(3)	Continues in force for CT purposes.
(1) (Sch.A para.2(1))	267	Continues in force for CT purposes.
(1) (Sch.A para.2(2))	262(1), (2), 267, 273(1)	Continues in force for CT purposes.
(1) (Sch.A para.3(1))	266(4)	Continues in force for CT purposes.
(1) (Sch.A para.3(2)) ("caravan")	875(1), (2)	Continues in force for CT purposes.
(1) (Sch.A para.3(2)) ("houseboat")	878(1)	Continues in force for CT purposes.
(1) (Sch.A para.4(1))	308(1)	Continues in force for CT purposes.
(1) (Sch.A para.4(2))	308(3)	Continues in force for CT purposes.
(1) (Sch.A para.4(3))	308(2)	Continues in force for CT purposes.
(1) (Sch.A para.4(4))	308(4), 875(1), (2), 878(1)	Continues in force for CT purposes.
18 Schedule D		
(1)	4(1), (2), 261, 268, 357, 366(2), (3), 368(1), (2), (3), 369(1), 402(1), 422(1), 547(1), 575(2), (3), (4), 577(1), (2), (3), 582(7), 617(7), 683(1), (3), 687(1), (3)	Continues in force for CT purposes.
(1) (Sch.D para.(a)(i))	269(2), 579(1), 609(1), 614(1)	Continues in force for CT purposes.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(1) (Sch.D para.(a)(ii))	5, 6(1), (3)	Continues in force for CT purposes.
(1) (Sch.D para.(a)(iii))	5, 6(2), (3), 579(1), 609(1), 614(1)	Continues in force for CT purposes.
(1) (Sch.D para.(b))	579(1), 609(1), 614(1)	Continues in force for CT purposes.
(2)	4(1), (2), 5, 261, 268, 357, 366(2), (3), 402(1), 575(2), (3), (4)	Continues in force for CT purposes.
(3)	4(2), 7(5), 366(3), 381(1), 575(4)	Continues in force for CT purposes.
(3) (“Case I”)	4(1), 5, 261, 366(2), 575(2), (3)	Continues in force for CT purposes.
(3) (“Case II”)	4(1), 5, 261	Continues in force for CT purposes.
(3) (“Case III”)	366(2), 369(1), 422(1), 547(1), 575(2), (3), 579(1), 582(7), 614(1), 617(7), 683(1), (3)	Continues in force for CT purposes.
(3) (“Case IV”)	402(1), 687(1), 830(1), (2)	Continues in force for CT purposes.
(3) (“Case V”)	5, 261, 268, 269(2), 357, 402(1), 422(1), 579(1), 609(1), 614(1), 683(1), 687(1), 830(1), (2)	Continues in force for CT purposes.
(3) (“Case VI”)	261, 366(3), 575(2), (3), 579(1), 609(1), 614(1), 687(1)	Continues in force for CT purposes.
(3B)	570(1), (3), (4), 571(2), 830(1), (2)	Continues in force for CT purposes.
(3C) (“relevant foreign holdings”)	571(1)	Continues in force for CT purposes.
(3C) (“securities”)	571(5)	Continues in force for CT purposes.
(3D)	571(4)	Continues in force for CT purposes.
(3E)	570(5), 571(3)	Continues in force for CT purposes.
(6)		Repealed: unnecessary.
20 Schedule F		
(1)	383(1), (2), (3), 384(1), 385(1), 398(1), (2)	Repealed.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)	366(1), (2), (3), 367(2), (3), 575(3), 687(1)	Repealed.
21 Persons chargeable and basis of assessment (income tax only)		
(1)	271	Repealed.
(2)	270(1)	Repealed.
(3)		Repealed. Disapplies s.21 for CT purposes.
21A Computation of amount chargeable		
(1)	272(1), 274(1), (2), (3)	Continues in force for CT purposes.
(2)	272(2), 275(2), (3)	Repealed in part. Otherwise continues in force for CT purposes.
(4)	272(2)	Repealed in part. Otherwise continues in force for CT purposes.
21B Application of other rules applicable to Case I of Schedule D		
	310(1), (2), (3), 329(1), (2), (3), 330(1), (2), (3), (4), 333(1), (2), (3), 334(1), (2), 349, 350(1), 351(2), 353(1), (2), (3), 354(2), 355(1), (2), (3), (4), 361(1), (2)	Repealed in part. Otherwise continues in force for CT purposes.
21C The Schedule A charge and mutual business		
(1)	321(1)	Continues in force for CT purposes.
(2)	321(1)	Continues in force for CT purposes.
(3)	321(2)	Continues in force for CT purposes.
(4)	321(2)	Continues in force for CT purposes.
24 Construction of Part II		
(1) (“lease”)	364(1), 879(1)	Continues in force for CT purposes.
(1) (“premises”)	364(2)	Continues in force for CT purposes.
(1) (“premium”)	307(1), 878(5)	Continues in force for CT purposes.
(2)	306(1), (2), (3)	Continues in force for CT purposes.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	306(5)	Continues in force for CT purposes.
(4)	306(4), 307(2)	Continues in force for CT purposes.
(5) (“assignment”)	879(1)	Continues in force for CT purposes.
(5) (“intermediate landlord”)	307(3)	Continues in force for CT purposes.
(5) (“premium”)	307(3)	Continues in force for CT purposes.
(5) (“reversion”)	307(3)	Continues in force for CT purposes.
(6)	266(2)	Continues in force for CT purposes.
30 Expenditure on making sea walls		
(1)	315(1), (2), (3), (4)	Continues in force for CT purposes.
(2)	316(1), (2), (4), (5), 318(1), (2), (3)	Continues in force for CT purposes.
(3)	316(6), 317(1), (2), (3)	Continues in force for CT purposes.
(5)	315(5)	Continues in force for CT purposes.
31A Deductions for expenditure by landlords on energy-saving items		
(1)	312(1)	Repealed.
(2)	312(2), (3)	Repealed.
(3)	312(1), (3)	Repealed.
(4)	312(1)	Repealed.
(5)	312(1), Sch.2 para.73	Repealed.
(6)	312(1)	Repealed.
(7)	312(1)	Repealed.
(8)	312(1)	Repealed.
(9)	312(1)	Repealed.
(10)	313(2)	Repealed.
(11)	313(3)	Repealed.
(12)	313(4)	Repealed.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(13)	314(1), (2)	Repealed.
(14)	313(1)	Repealed.
31B Provisions supplementary to section 31A		
(1)	313(1)	Repealed.
(2)	312(1)	Repealed.
(3)		Repealed: unnecessary.
(4)	312(3), (4)	Repealed.
(5)	313(5)	Repealed.
(6)	312(5)	Repealed.
(7)	312(5)	Repealed.
(8)	312(6)	Repealed.
(9)	312(7)	Repealed.
(10)		Repealed: spent transitional.
(11)	312(1)	Repealed.
34 Treatment of premiums etc as rent		
(1)	277(1), (2), (3), (4), 279(1), (2), (3), (4), 280(1), (2), (3), (4), 281(1), (2), (3), (4)	Continues in force for CT purposes.
(2)	278(1), (2), (3)	Continues in force for CT purposes.
(3)	278(4), (5)	Continues in force for CT purposes.
(4)	279(1), (2), (3), (4), (6), 280(1), (2), (3), (4)	Continues in force for CT purposes.
(5)	281(1), (2), (3), (4), (6)	Continues in force for CT purposes.
(6)	277(2), (3), (4), 279(2), (3), (4), 280(2), (3), (4), 281(2), (3), (4)	Continues in force for CT purposes.
(7)	281(1), 878(5)	Continues in force for CT purposes.
(7A)	277(3), 279(3), 280(3), 281(3)	Continues in force for CT purposes.
(8)	299(1), (2), (3)	Continues in force for CT purposes.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
35 Charge on assignment of lease granted at an undervalue		
(1)	282(1), 283(2), (3), (4)	Continues in force for CT purposes.
(2)	282(1), (2), (3), (4), 283(5)	Continues in force for CT purposes.
(2A)	282(3)	Continues in force for CT purposes.
(3)	300(1), (2), (3)	Continues in force for CT purposes.
36 Charge on sale of land with right to reconveyance		
(1)	284(1), (2), (3), (4), 285(1), (3), (4), (5)	Continues in force for CT purposes.
(2)	286(2), (3), (4), (5), 301(1), (2), (3), 302(1), (2), (3)	Continues in force for CT purposes.
(3)	285(1), (3), (4), (5), 286(4), (5), 302(1), (2), (3)	Continues in force for CT purposes.
(4)	285(2)	Continues in force for CT purposes.
(4A)	284(3), 285(4)	Continues in force for CT purposes.
(4B)	286(6)	Continues in force for CT purposes.
(5)	878(5)	Continues in force for CT purposes.
37 Premiums paid etc: deductions from premiums and rent received		
(1)	287(4), 290(2)	Repealed in part. Otherwise continues in force for CT purposes.
(2)	277(5), 279(5), 280(5), 282(5), 287(1), (2), (3), 288(2), (3), (4), 289(4), (5)	Continues in force for CT purposes.
(3)	287(1), (2), (3), 288(2), (3), 289(2), (3), (4), (5)	Continues in force for CT purposes.
(4)	291(1), (2), (3), 292(1), (3), (4)	Continues in force for CT purposes.
(5)	293(1), (2), (3), (4)	Continues in force for CT purposes.
(6)	294(1), (2), (3), (4), (5), (6)	Continues in force for CT purposes.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(7)	288(4), (6)	Continues in force for CT purposes.
(8)	290(3), (4)	Continues in force for CT purposes.
(9)	287(5), 288(3), 289(4), 290(1), (5), (6), 291(4), 295(1), (2)	Continues in force for CT purposes.
38 Rules for ascertaining duration of leases		
(1)	303(1), 878(5)	Continues in force for CT purposes.
(2)	304(1)	Continues in force for CT purposes.
(3)	304(2)	Continues in force for CT purposes.
(4)	304(3), (4), (5), (6)	Continues in force for CT purposes.
(5)	305(1), (2), (3), (4)	Continues in force for CT purposes.
(6)	303(3)	Continues in force for CT purposes.
39 Saving for pre-1963 leases, and special relief for individuals		
(1)	Sch.2 paras.63, 64, 65, 66	Continues in force for CT purposes.
40 Tax treatment of receipts and outgoings on sale of land		
(3)	320(1), (2)	Continues in force for CT purposes.
43C Transfer of rent: exceptions, etc		
(3)		Repealed in part. See para.27(2) of Sch.1.
46 Savings certificates and tax		
(1)	692(1), 693(1)	Continues in force for CT purposes.
(2)	750	Continues in force for CT purposes.
(3)	692(1), (2), 693(5), Sch.2 para.138	Continues in force for CT purposes.
(4)	692(4), 693(1), (2), (3)	Continues in force for CT purposes.
(5)	693(6)	Continues in force for CT purposes.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(6)	692(3)	Continues in force for CT purposes.
50 United Kingdom securities: Treasury directions for payment without deduction of tax		
(7) (“gilt-edged securities”)	153(1)	Continues in force for CT purposes.
53 Farming and other commercial occupation of land (except woodlands)		
(1)	9(1)	Continues in force for CT purposes.
(2)	9(2), 859(1)	Continues in force for CT purposes.
(3)	10(1), (2), (3), 11(2)	Continues in force for CT purposes.
(4)	10(3), 11(1)	Continues in force for CT purposes.
55 Mines, quarries and other concerns		
(1)	12(1), (2), (3)	Continues in force for CT purposes.
(2)	12(4)	Continues in force for CT purposes.
56 Transactions in deposits with and without certificates or in debts		
(1)	552(1)	Continues in force for CT purposes.
(2)	366(1), 551(1), (2)	Continues in force for CT purposes.
(3)	Sch.2 para.92	Continues in force for CT purposes.
(5)	552(2)	Continues in force for CT purposes.
56A Disposal or exercise of rights in pursuance of deposits		
(1)	552(1), (2)	Continues in force for CT purposes.
(2)	551(1), (2), 552(1)	Continues in force for CT purposes.
(4)	552(2)	Continues in force for CT purposes.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
59 Persons chargeable		
(1)	8, 230, 245, 271, 332, 338, 348, 352, 360, 371, 404(1), 425, 549, 554, 573, 581, 611, 616, 685, 689	Repealed.
(2)		Repealed: unnecessary.
(3)		Repealed in part. Reference to Schedule D.
60 Assessment on current year basis		
(1)	7(1), 200(4)	Repealed.
(2)	7(2)	Repealed.
(3)	198(1), (2), 200(3), 201(1)	Repealed.
(4)		Repealed: unnecessary.
(5)	197(1)	Repealed.
61 Basis of assessment at commencement		
(1)	199(1), 202(2)	Repealed.
(2)	200(2)	Repealed.
(3)		Repealed: unnecessary.
62 Change of basis period		
(1)	214(1), 215(1), 216(1)	Repealed.
(2)	197(2), 200(3), 214(2), (3), 215(1), (2), 216(2), (3)	Repealed.
(3)	216(4), 219(1)	Repealed.
(4)	219(2), (3)	Repealed.
(5)	214(1)	Repealed.
62A Conditions for such a change		
(1)	217(3), (4), (6)	Repealed.
(2)	217(3)	Repealed.
(3)	217(2)	Repealed.
(4)	217(4), (5)	Repealed.
(5)	217(6), 218(1), (2), (3)	Repealed.
(6)	218(4)	Repealed.
(7)	218(7)	Repealed.
(8)	218(5), (7)	Repealed.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(9)	218(6)	Repealed.
(10)		Repealed: unnecessary.
63 Basis of assessment on discontinuance		
	200(5), 202(1), 215(1), 216(1)	Repealed.
63A Overlap profits and overlap losses		
(1)	220(1), (2)	Repealed.
(2)	220(3)	Repealed.
(3)	205(1), (2)	Repealed.
(4)	206	Repealed.
(5)	204	Repealed.
64 Case III assessments		
	370(1), 424(1), 428(1), 580(1), 615(1), 684(1)	Repealed.
65 Cases IV and V assessments: general		
(1)	7(4), 270(1), 370(1), 403(1), 424(1), 428(1), 572(1), (2), 580(1), 582(2), (3), (4), (5), 610(1), 612(2), (3), (4), (5), 615(1), 617(3), (4), (5), (6), 657(1), 684(1), 688(1), 838(1), 839(1), (2), (3), (4), (5)	Repealed.
(2)	Sch.1 paras.606, 607, 609	Repealed.
(3)	7(1), (2), (4), 19(1), (2), (3), 227(1)	Repealed.
(4)	7(4), 227(1), 229(2), 269(3), 358, 580(2), 582(2), (3), (4), (5), 610(3), 612(2), (3), (4), (5), 615(3), 617(3), (4), (5), (6), 831(1), (2), (3), (4), 838(2), 839(5), Sch.1 paras.606, 607, 609	Repealed.
(5)	359, 832(1), (2), (3), (4)	Repealed.
(6)	833(1), (3), (7), (9)	Repealed.
(7)	833(2), (4), (5), (7), (9)	Repealed.
(8)	834(1), (2), (3)	Repealed.
(9)	833(3), (6), (9), 834(4)	Repealed.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
65A Case V income from land outside UK: income tax		
(1)	261, 265, 266(1), (3), (4), 269(2)	Repealed.
(2)	265, 266(1), (2), (3), (4), 267, 273(1), 875(1), (2), 878(1)	Repealed.
(3)	265	Repealed.
(4)	265, 859(3)	Repealed.
(5)	265, 266(2), 272(1), (2), 274(1), (2), (3), 275(2), (3), 277(1), (2), (3), (4), (5), 278(1), (2), (3), (4), (5), 279(1), (2), (3), (4), (5), (6), 280(1), (2), (3), (4), (5), 281(1), (2), (3), (4), (6), 282(1), (2), (3), (4), (5), 283(2), (3), (4), (5), 284(1), (2), (3), (4), 285(1), (3), (4), (5), 286(2), (3), (4), (5), (6), 287(1), (2), (3), (4), (5), 288(2), (3), (4), (6), 289(2), (3), (4), (5), 290(1), (2), (3), (4), (5), (6), 291(1), (2), (3), (4), 292(1), (3), (4), 293(1), (2), (3), (4), 294(1), (2), (3), (4), (5), (6), 295(1), (2), 308(1), (2), (3), (4), 311(1), (2), (4), (5), (6), 312(1), (2), (3), (4), (5), (6), (7), 313(1), (2), (3), (4), (5), 314(1), (2), 315(1), (2), (3), (4), (5), 316(1), (2), (4), (5), (6), 317(1), (2), (3), 318(1), (2), (3), 320(1), (2), 321(1), (2), 361(1), (2), 364(1), (2)	Repealed.
(6)	272(2)	Repealed.
(7)		Repealed: unnecessary.
(8)	363(1), (2)	Repealed.
68 Special rules where property etc situated in Republic of Ireland		
(1)	269(3), 270(1), 358, 370(1), 403(1), 424(1), 428(1), 572(1), (2), 580(1), 582(2), (3), (4), (5), 610(1), 612(2), (3), (4), (5), 615(1), 617(3), (4), (5), (6), 657(1), 684(1), 688(1), 831(5), 838(1), (2), 839(1), (2), (3), (4), (5)	Repealed.
(2)	Sch.1 paras.606, 607, 609	Repealed.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	7(1), 19(1), (2), (3), 227(1), 831(5), 839(1), (2), (4), (5), Sch.1 paras.606, 607, 609	Repealed.
(4)	Sch.1 para.167	Repealed.
(5)	Sch.1 paras.606, 607, 609	Repealed.
68A Share incentive plans: application of section 68B		
(1)	405(1)	Repealed.
(2)	405(2)	Repealed.
(3)	405(2)	Repealed.
68B Share incentive plans: cash dividends and dividend shares		
(1)	402(1), 403(2), 404(2), 406(1), (2), (3), (4), (5)	Repealed.
(2)	402(1), 403(2), 404(2), 407(1), (2), (3), (4)	Repealed.
(3)	408(1), (2)	Repealed.
(4)	402(3)	Repealed.
68C Share incentive plans: interpretation		
(1)	405(3)	Repealed.
(2)	405(4)	Repealed.
(3)	406(5), 407(3)	Repealed.
69 Case VI assessments		
	229(1), 244(1), 331, 337(1), 347, 351(1), 553, 556(1), 580(1), 582(2), (3), (4), (5), 585(1), 591(1), 592(1), 610(1), 612(2), (3), (4), (5), 615(1), 617(3), (4), (5), (6), 621, 688(1)	Repealed.
71 Computation of income tax where no profits in year of assessment-		
		Repealed: unnecessary.
72 Apportionments etc for purposes of Cases I, II and VI		
(1)	203(2), 275(2), 871(1), (3)	Repealed in part. Otherwise continues in force for CT purposes.
(2)	203(3), 275(3), 871(4)	Continues in force for CT purposes.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
74 General rules as to deductions not allowable		
(1)	29, 33, 34(1), (2), 35(1), (2), 51, 68(1), (2), (3), 106(1), (2), 291(2)	Repealed in part. Otherwise continues in force for CT purposes.
(2)	35(1), 259	Continues in force for CT purposes.
76A Levies and repayments under the Financial Services and Markets Act 2000		
(1)	155(1), (2), (3)	Continues in force for CT purposes.
(2)	155(4)	Continues in force for CT purposes.
(3)	155(5)	Continues in force for CT purposes.
(4)	155(1)	Continues in force for CT purposes.
(5)	155(4)	Continues in force for CT purposes.
(6)	155(4)	Continues in force for CT purposes.
77 Incidental costs of obtaining loan finance		
(1)	58(1)	Repealed.
(2)	58(1)	Repealed.
(3)	59(1), (2)	Repealed.
(4)	59(3)	Repealed.
(5)	59(4), (5), (6)	Repealed.
(6)	58(2), (3), (4)	Repealed.
(7)	58(4)	Repealed.
(8)		Repealed. Disapplies s.77 for CT purposes.
79 Contributions to local enterprise agencies		
(1)	31(1), (2), (3), 82(1), (2), 83(1)	Continues in force for CT purposes.
(3)	82(3), (4)	Continues in force for CT purposes.
(4)	83(2), 84(1), (3), (4), 85(3)	Continues in force for CT purposes.
(5)	84(2)	Continues in force for CT purposes.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(6)	84(5)	Continues in force for CT purposes.
(7)	84(6)	Continues in force for CT purposes.
(8)	85(2), (4), (5)	Continues in force for CT purposes.
(9)	82(5), (6), 354(2)	Continues in force for CT purposes.
(10)	878(5)	Continues in force for CT purposes.
79A Contributions to training and enterprise councils and local enterprise companies		
(1)	31(1), (2), (3), 82(1), (2), 83(1)	Continues in force for CT purposes.
(3)	82(3), (4)	Continues in force for CT purposes.
(4)	82(5), (6)	Continues in force for CT purposes.
(5)	83(3), (4), (5)	Continues in force for CT purposes.
(6)	878(5)	Continues in force for CT purposes.
79B Contributions to urban regeneration companies		
(1)	31(1), (2), (3), 82(1), (2)	Continues in force for CT purposes.
(3)	82(3), (4)	Continues in force for CT purposes.
(4)	82(5), (6)	Continues in force for CT purposes.
(5)	86(1)	Continues in force for CT purposes.
(6)	86(2)	Continues in force for CT purposes.
(7)	86(2)	Continues in force for CT purposes.
(8)	86(3)	Continues in force for CT purposes.
(10)	Sch.2 para.24	Continues in force for CT purposes.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
80 Expenses connected with foreign trades etc		
(1)	92(1), (4)	Repealed.
(2)	92(2), (3), 93(1)	Repealed.
(3)	92(1)	Repealed.
(4)	93(1), (2)	Repealed.
(5)	92(1), (3), (4)	Repealed.
(6)	94(1), (2)	Repealed.
(7)	92(2)	Repealed.
(8)	93(3)	Repealed.
(9)	94(3)	Repealed.
(10)		Repealed: unnecessary.
81 Travel between trades etc		
(1)	92(1), (2), (3), (4), 93(4)	Repealed.
(2)	93(4)	Repealed.
(3)		Repealed: unnecessary.
(4)	92(1)	Repealed.
(5)	93(5)	Repealed.
(6)		Repealed: unnecessary.
82 Interest paid to non-residents		
(1)		Repealed: unnecessary.
(2)		Repealed: unnecessary.
(3)		Repealed: unnecessary.
(4)		Repealed: unnecessary.
(5)		Repealed: unnecessary.
(6)		Repealed: unnecessary.
82A Expenditure on research and development		
(1)	31(1), (2), (3), 87(1)	Continues in force for CT purposes.
(2)	87(2)	Continues in force for CT purposes.
(3)	87(3)	Continues in force for CT purposes.
(4)	87(4)	Continues in force for CT purposes.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(5)	87(5)	Continues in force for CT purposes.
82B Payments to research associations, universities etc		
(1)	31(1), (2), (3), 88(1), (2), (4)	Continues in force for CT purposes.
(2)	88(3)	Continues in force for CT purposes.
(3)	88(5)	Continues in force for CT purposes.
(4)	88(6)	Continues in force for CT purposes.
(5)	88(7)	Continues in force for CT purposes.
83 Patent fees etc and expenses		
	31(1), (2), (3), 89(1), 90(1)	Continues in force for CT purposes.
83A Gifts in kind to charities etc		
(1)	107, 108(1), (4), 878(1)	Continues in force for CT purposes.
(2)	108(1)	Continues in force for CT purposes.
(3)	108(2)	Continues in force for CT purposes.
(4)	109(1), (2)	Continues in force for CT purposes.
(5)	878(5)	Continues in force for CT purposes.
84 Gifts to educational establishments		
(1)	107, 108(1)	Continues in force for CT purposes.
(3)	108(2)	Continues in force for CT purposes.
(3A)		See Annex 1, Change 31.
(3B)		Repealed. See Annex 1, Change 31.
(4)	109(1), (2)	Continues in force for CT purposes.
(5)	108(3), 110(1), (2)	Continues in force for CT purposes.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(6)	110(3)	Continues in force for CT purposes.
(7)	110(4), (5)	Continues in force for CT purposes.
(8)	110(6)	Continues in force for CT purposes.
(9)	878(5)	Continues in force for CT purposes.
86 Employees seconded to charities and educational establishments		
(1)	31(1), (2), (3), 70(1), (2), (3)	Continues in force for CT purposes.
(2)	70(2)	Continues in force for CT purposes.
(2) (“charity”)	878(1)	Continues in force for CT purposes.
(3)	70(1), (3)	Continues in force for CT purposes.
(4)	71(1)	Continues in force for CT purposes.
(5)	71(2)	Continues in force for CT purposes.
(6)	71(3)	Continues in force for CT purposes.
86A Charitable donations: contributions to agent’s expenses		
(1)	72(1)	Continues in force for CT purposes.
(1A)	72(3)	Continues in force for CT purposes.
(2)	72(2)	Continues in force for CT purposes.
(3)	72(2)	Continues in force for CT purposes.
87 Taxable premiums etc		
(1)	60(1)	Repealed in part. Otherwise continues in force for CT purposes.
(2)	60(2), (3), 61(1), (3), (4), (5)	Continues in force for CT purposes.
(3)	61(3), (5)	Continues in force for CT purposes.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(4)	63(1), (2)	Continues in force for CT purposes.
(5)	64(1), (2), (3), (4), (5), 65(1), (2), (3), (4), (5), (6)	Continues in force for CT purposes.
(6)	63(3)	Continues in force for CT purposes.
(7)	62(1), (2), (3)	Continues in force for CT purposes.
(8)	60(5)	Continues in force for CT purposes.
(9)	61(4), (5)	Continues in force for CT purposes.
88 Payments to Export Credits Guarantee Department		
	91	Continues in force for CT purposes.
89 Debts proving irrecoverable after event treated as discontinuance		
	35(1)	See para.65 of Sch.1. (substitutes new s.89).
90 Additional payments to redundant employees		
(1)	31(1), (2), (3), 79(1), (3), (5), (6)	Continues in force for CT purposes.
(2)	79(4)	Continues in force for CT purposes.
(3)	79(2)	Repealed in part. Otherwise continues in force for CT purposes.
(4)	79(1), (4)	Continues in force for CT purposes.
91 Cemeteries		
(1)	169(1), 170(1), (2), 171(1), (4)	Continues in force for CT purposes.
(2)	169(4)	Continues in force for CT purposes.
(3)	171(2), (3), (4)	Continues in force for CT purposes.
(4)	170(5), 171(1), (2), (4)	Continues in force for CT purposes.
(5)	169(4), (5), 170(1), (2), (4), 171(4)	Continues in force for CT purposes.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(6)	170(3), 171(2)	Continues in force for CT purposes.
(7)	169(1), (4), 170(1), (2), 171(1), (4)	Continues in force for CT purposes.
(8)	169(2), (3), (6), 171(3), (4)	Continues in force for CT purposes.
(9)	170(5), 172(1), (3), (4), (5)	Continues in force for CT purposes.
91A Waste disposal: restoration payments		
(1)	168(1), (2)	Continues in force for CT purposes.
(2)	168(2), (3)	Repealed in part. Otherwise continues in force for CT purposes.
(3)	168(4)	Continues in force for CT purposes.
(4)	168(5)	Continues in force for CT purposes.
(5)	168(5)	Continues in force for CT purposes.
(6)	167(1), 168(5)	Continues in force for CT purposes.
(7)	168(6)	Continues in force for CT purposes.
91B Waste disposal: preparation expenditure		
(1)	165(1)	Continues in force for CT purposes.
(2)	165(1), (2), 166(1)	Repealed in part. Otherwise continues in force for CT purposes.
(3)	165(2), 166(1)	Continues in force for CT purposes.
(4)	166(2), 167(1)	Continues in force for CT purposes.
(5)	166(2)	Continues in force for CT purposes.
(6)	166(2)	Continues in force for CT purposes.
(7)	165(1), 166(1)	Continues in force for CT purposes.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(8)	166(1)	Continues in force for CT purposes.
(9)	166(2), (3)	Continues in force for CT purposes.
(10)	166(2), (3), (4)	Continues in force for CT purposes.
(10A)	167(2)	Continues in force for CT purposes.
(11)	166(1), (3), 167(1)	Continues in force for CT purposes.
91BA Waste disposal:entitlement of successor to allowance		
(1)	165(1), (3), 167(1), Sch.2 para.44	Continues in force for CT purposes.
(2)	165(4)	Continues in force for CT purposes.
(3)	165(3)	Continues in force for CT purposes.
(4)	165(1)	Continues in force for CT purposes.
91C Mineral exploration and access		
	161(1), (2), (3)	Continues in force for CT purposes.
93 Other grants under Industrial Development Act 1982 etc		
(1)	105(1), (2)	Continues in force for CT purposes.
(2)	105(1), (2)	Continues in force for CT purposes.
(3)	105(2)	Continues in force for CT purposes.
94 Debts deducted and subsequently released		
(1)	97(1), (2)	Continues in force for CT purposes.
(2)	97(2)	Continues in force for CT purposes.
95 Taxation of dealers in respect of distributions etc		
(1)	366(1)	Continues in force for CT purposes.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(1A)	398(2)	Repealed in part. Otherwise continues in force for CT purposes.
95A Creative artists: relief for fluctuating profits		
		Repealed. Introduces Schedule 4A.
96 Farming and market gardening: relief for fluctuating profits		
(1)	221(1), (2), 222(1), (2)	Repealed.
(2)	222(1), 223(1), (3)	Repealed.
(3)	222(1), 223(1), (4)	Repealed.
(4)	222(2), (3), (4)	Repealed.
(5)	224(1), (3), 225(1), (2), (3)	Repealed.
(6)	221(1)	Repealed.
(7)	221(4)	Repealed.
(8)	222(5), (6), 225(4)	Repealed.
(9)	224(4), (5)	Repealed.
98 Tied premises: receipts and expenses treated as those of trade		
(1)	19(1)	Continues in force for CT purposes.
(2)	19(1), (2)	Continues in force for CT purposes.
(3)	19(3)	Continues in force for CT purposes.
(4)	19(1)	Continues in force for CT purposes.
99 Dealers in land		
(1)	156(1), (2), (3)	Continues in force for CT purposes.
(2)	158(1), (2), (3)	Continues in force for CT purposes.
(3)	158(4), (5)	Continues in force for CT purposes.
(4)	Sch.2 para.42	Continues in force for CT purposes.
100 Valuation of trading stock at discontinuance of trade		
(1)	173(1), 175(1), (2), (4), 181(1)	Continues in force for CT purposes.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(1ZA)	173(2)	Continues in force for CT purposes.
(1A)	176(1), (2), 177(1), (2), 181(2)	Continues in force for CT purposes.
(1B)	175(3)	Continues in force for CT purposes.
(1C)	178(1), (2), (3), (4)	Continues in force for CT purposes.
(1D)	178(5)	Continues in force for CT purposes.
(1E)	180(1), (2)	Continues in force for CT purposes.
(1F)	179, 878(6)	Continues in force for CT purposes.
(1G)	181(2)	Continues in force for CT purposes.
(2)	174(1), (2), (3)	Repealed in part. Otherwise continues in force for CT purposes.
(3)	176(3), 178(6), 181(2)	Continues in force for CT purposes.
101 Valuation of work in progress at discontinuance of profession or vocation		
(1)	182(1), 184(1), (2)	Repealed in part. Otherwise continues in force for CT purposes.
(2)	185(1), (2)	Repealed in part. Otherwise continues in force for CT purposes.
(2A)	185(2)	Repealed in part. Otherwise continues in force for CT purposes.
(3)	174(2), (3), 183(1), (2)	Repealed in part. Otherwise continues in force for CT purposes.
102 Provisions supplementary to sections 100 and 101		
(1)	186(1), (2), (3), (4)	Repealed in part. Otherwise continues in force for CT purposes.
(2)	173(3), (4), 182(2), (3)	Repealed in part. Otherwise continues in force for CT purposes.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
103 Receipts after discontinuance: earnings basis charge and related charge affecting conventional basis		
(1)	242, 243(1), (4), (5), 246(1), 349, 350(1), 353(1)	Repealed in part. Otherwise continues in force for CT purposes.
(2)	243(1), 246(1), 350(1), 353(1)	Continues in force for CT purposes.
(3)	243(3), 252(1), 253(1), (2), (3)	Repealed in part. Otherwise continues in force for CT purposes.
(4)	249(1), (2), 354(2)	Continues in force for CT purposes.
(4A)	354(2)	Continues in force for CT purposes.
(5)	248(1), (2), (4), 354(2)	Continues in force for CT purposes.
104 Conventional basis: general charge on receipts after discontinuance or change of basis		
(1)	242, 243(1), (4), 246(1), 349, 350(1), 353(1)	Repealed in part. Otherwise continues in force for CT purposes.
(2)	243(1), 246(1), 350(1), 353(1)	Continues in force for CT purposes.
(3)		Repealed in part. Cross reference to ICTA s.103(3)(b).
(6)	252(1)	Continues in force for CT purposes.
105 Allowable deductions		
(1)	254(1), (2), 351(2)	Continues in force for CT purposes.
(2)	254(3), 351(2)	Continues in force for CT purposes.
(3)	255(1), (2), (3), 351(2)	Continues in force for CT purposes.
106 Application of charges where rights to payments transferred		
(1)	98(3), 251(1), (2), (3), (4), 310(3), 355(1), (2), (3), (4)	Continues in force for CT purposes.
(2)	98(1), (2), (3), 251(4), 310(1), (2), (3), 355(4)	Continues in force for CT purposes.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
107 Treatment of receipts as earned income		
	256(1), (2)	Repealed.
108 Election for carry back		
	257(1), (2), (4), 351(2)	Repealed.
109 Charge under section 104: relief for individuals born before 6th April 1917		
(1)		Repealed: unnecessary.
(2)		Repealed: unnecessary.
(3)		Repealed: unnecessary.
(4)		Repealed: unnecessary.
(5)		Repealed: unnecessary.
(6)		Repealed: unnecessary.
109A Relief for post-cessation expenditure		
(3)	250(1), (2), (3), (4), 255(4), 351(2), 354(2)	Repealed.
(4)	248(3), (4), 255(4), 351(2), 354(2)	Repealed in part. Otherwise continues in force for IT purposes.
(4A)	248(3), (4), 255(4), 351(2), 354(2)	Repealed in part. Otherwise continues in force for IT purposes.
110 Interpretation etc		
(2)	246(2), (3), (4), 249(3), 353(2), (3), 362(1), (2)	Continues in force for IT and CT purposes.
(6)	252(3)	Continues in force for CT purposes.
110A Change of residence		
(1)	17(1), (2), (3), (4)	Repealed.
(2)	17(1)	Repealed.
111 Treatment of partnerships		
(1)	848	Continues in force for CT purposes.
(2)	849(2)	Repealed.
(3)	850(1)	Repealed.
(4)	246(3), (4), 353(2), (3), 852(1), (2), (3), (4), (5), 853(1), (2)	Repealed.
(5)	853(2)	Repealed.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(6)	853(3)	Repealed.
(7)	851(1), (2)	Repealed.
(8)	854(1), (2), (3), (4), 855(1), (2), (3)	Repealed.
(9)	856(1), (2), (3)	Repealed.
(10)	847(2)	Repealed.
(11)	847(3)	Repealed.
(12)	854(6)	Repealed.
(13)		Repealed: unnecessary.
112 Partnerships controlled abroad		
(1)	849(3)	Repealed.
(1A)	243(5), 830(1), (2), 857(1), (2), (3)	Repealed.
(1B)	852(6), (7), 854(5)	Repealed.
(4)	858(1), (2)	Repealed.
(5)	858(3)	Repealed.
113 Effect, for income tax, of change in ownership of trade, profession or vocation		
(1)	246(3), (4), 353(2), (3)	Repealed.
(2)	77(5), 79(2), 173(3), 182(2), 246(3), (4), 353(2), (3), 860(1), (2)	Repealed.
(6)		Repealed: unnecessary.
(7)	258(1), (2), 361(1), (2)	Repealed.
118ZA Treatment of limited liability partnerships		
(1)	863(1)	Continues in force for CT purposes.
(2)	863(2)	Continues in force for CT purposes.
(3)	863(3)	Continues in force for CT purposes.
(4)	863(4)	Continues in force for CT purposes.
119 Rent etc payable in connection with mines, quarries and similar concerns		
(1)	262(1), 335, 336(1), (2), 337(2)	Continues in force for CT purposes.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	336(1), (2), (3)	Continues in force for CT purposes.
120 Rent etc payable in respect of electric line wayleaves		
(1)	22(1), (2), (3), 262(2), 344, 345(1)	Continues in force for CT purposes.
(1A)	346(1), (2)	Continues in force for CT purposes.
(5)	22(4), (5), (6), 345(1), (2), (3)	Continues in force for CT purposes.
121 Management expenses of owner of mineral rights		
(1)	339(1), (2)	Repealed.
122 Relief in respect of mineral royalties		
(1)	157(1), (2), 319(1), (2), 340(1), (2)	Repealed in part. Otherwise continues in force for CT purposes.
(2)	319(2), 340(2)	Repealed in part. Otherwise continues in force for CT purposes.
(4)		Repealed: unnecessary.
(5)	157(3), 319(3), 341(2), 343, Sch.2 para.79	Continues in force for CT purposes.
(6)	157(3), 319(3), 341(1), (3)	Continues in force for CT purposes.
(7)	157(3), 319(3), 342(1), (2), (3)	Continues in force for CT purposes.
125 Annual payments for non-taxable consideration		
(2)	729(2)	Continues in force for IT and CT purposes.
(3)	729(3), (4), (5), Sch.2 para.147	Continues in force for IT and CT purposes.
(4)	Sch.2 para.147	Continues in force for IT and CT purposes.
127 Enterprise allowance		
(1)	207(1), (3)	Repealed.
(2)		Repealed. Reference to Cases I, II and VI of Schedule D.
(3)		Repealed. See Annex 1, Change 53.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
127A Futures and options: transactions with guaranteed returns		
		Repealed. Introduces ICTA Sch.5AA.
128 Commodity and financial futures etc: losses and gains		
(1)	779(1)	Repealed.
(3)	779(2), (3)	Continues in force for CT purposes.
209 Meaning of "distribution"		
(1)	385(1)	Continues in force for CT purposes.
(4)	385(1)	Continues in force for CT purposes.
214 Chargeable payments connected with exempt distributions		
(1)		Repealed in part. Reference to Case VI of Schedule D.
230 Stock dividends: distributions		
	382(4)	Continues in force for CT purposes.
231 Tax credits for certain recipients of qualifying distributions		
(1)	385(1), 397(1), (6)	Repealed in part. Otherwise continues in force for CT purposes.
(1A)	397(1)	Continues in force for CT purposes.
(3)	397(2)	Repealed.
(3AA)	397(2), (3)	Repealed.
(4)	385(1), 397(5)	Continues in force for CT purposes.
231AA No tax credit for borrower under stock lending arrangement or interim holder under repurchase agreement		
(1A)		Repealed in part. See para.114(3) of Sch.1.
231AB No tax credit for original owner under repurchase agreement in respect of certain manufactured dividends		
(1A)		Repealed in part. See para.115(3) of Sch.1.
232 Tax credits for non-UK residents		
(1)	397(1), (4)	Repealed.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
233 Taxation of certain recipients of distributions and in respect of non-qualifying distributions		
(1)	399(1), (2), (3), (7), 400(1), (2), (3), Sch.1 para.147	Repealed.
(1A)	399(1), (3), (4), (5), (6)	Repealed.
(1B)	400(4), (5)	Repealed.
(2)	400(6), 401(1), (2), (3), (4), (5), (6)	Repealed.
249 Stock dividends treated as income		
(1)	410(1)	Continues in force for IT and CT purposes.
(3)	413(5), (6)	Continues in force for IT and CT purposes.
(4)	409(1), 410(1), (2), (6), 411(1), (2), 412(1), (2), (3), 413(2), 414(1), (2), (3), (4), (5), Sch.1 para.147	Repealed.
(5)	410(1), (4), (5), 413(4), 664(1), (2), 878(1)	Repealed.
(6)	409(1), 410(1), (3), (6), 411(1), (2), 413(3), 414(1), (2), Sch.1 para.147	Repealed.
(7)		Repealed: spent saving.
(8)		Repealed in part. Cross references to subsections (5) and (6).
251 Interpretation of sections 249 and 250		
(1)	410(6), 411(2), 413(6)	Continues in force for IT and CT purposes.
(2)	412(1), (2), (3), (4)	Repealed.
(3)	412(4), (5)	Repealed.
(4)		Repealed. See Annex 1, Change 85.
(5)	412(5)	Repealed.
(6)	412(5)	Repealed.
251A Application of sections 251B and 251C		
(1)	392(1)	Repealed.
(2)	392(2), (3), (5), (6)	Repealed.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	392(4)	Repealed.
251B Treatment of cash dividend retained and then later paid out		
(1)	384(1), (2), 385(2), 393(1), (2), (3), (4)	Repealed.
(2)	393(3)	Repealed.
(3)	393(5)	Repealed.
251C Charge on dividend shares ceasing to be subject to plan		
(1)	384(1), (2), 385(2), 394(1), (2), (3), (4)	Repealed.
(2)	394(3)	Repealed.
(3)	394(5)	Repealed.
(4)	395(1), (2)	Repealed.
(5)	395(3)	Repealed.
(6)	382(3)	Repealed.
251D Interpretation of sections 251A to 251C		
(1)	396(1)	Repealed.
(2)	396(2)	Repealed.
(3)	393(3), 394(3)	Repealed.
254 Interpretation of Part VI		
(12)	385(1)	Continues in force for IT and CT purposes.
273 Payments securing annuities		
		Repealed in part. See para.124 of Sch.1.
278 Non-residents		
(2)	397(4)	Continues in force for IT purposes.
314 Divers and diving supervisors		
(1)	15(1), (2), (3)	Repealed.
(2)	15(1)	Repealed.
322 Consular officers and employees		
(1)	771(1), (2), (3), (4), Sch.1 paras.611, 614	Repealed.
(1A)	771(1), Sch.1 paras.611, 614	Repealed.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	771(5), Sch.1 paras.611, 614	Repealed.
(4)	771(1), (5), Sch.1 paras.611, 614	Repealed.
(5)	772(1), (2), (3), (4), Sch.1 paras.611, 614	Repealed.
324 Designated international organisations		
(1)	774(5), (6), (7)	Repealed.
(2)	774(1), (2), (3), (4)	Repealed.
325 Interest on deposits with National Savings Bank		
	691(1), (2), 783(2)	Repealed.
326 Interest etc under contractual savings scheme		
(1)	702(1), (3), (4), 704(2), (4), (5), (6)	Repealed.
(2)	703(2), (3), 704(2), 705(1)	Repealed.
(3)	703(2), 704(5), 705(1)	Repealed.
(4)	703(2), 704(4), 705(1)	Repealed.
(5)	703(2), 704(6), 705(1)	Repealed.
(6)	702(1), 707(1)	Repealed.
(7)	707(1)	Repealed.
(8)	707(2)	Repealed.
(9)		Repealed. Inserts Sch.15A.
326A Tax exempt special savings accounts		
(1)		Repealed: unnecessary.
(2)		Repealed: unnecessary.
(3)		Repealed: unnecessary.
(4)		Repealed: unnecessary.
(5)		Repealed: unnecessary.
(6)		Repealed: unnecessary.
(7)		Repealed: unnecessary.
(8)		Repealed: unnecessary.
(9)		Repealed: unnecessary.
(10)		Repealed: unnecessary.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
326B Loss of exemption for special savings account		
(1)		Repealed: unnecessary.
(2)		Repealed: unnecessary.
(2A)		Repealed: unnecessary.
(3)		Repealed: unnecessary.
326BB Follow-up TESSAs		
(1)		Repealed: unnecessary.
(2)		Repealed: unnecessary.
(3)		Repealed: unnecessary.
(4)		Repealed: unnecessary.
326C Tax exempt special savings accounts: supplementary		
(1)		Repealed: unnecessary.
(1A)		Repealed: unnecessary.
(1B)		Repealed: unnecessary.
(2)		Repealed: unnecessary.
326D Tax exempt special savings accounts: tax representatives		
(1)		Repealed: unnecessary.
(2)		Repealed: unnecessary.
(3)		Repealed: unnecessary.
(4)		Repealed: unnecessary.
(5)		Repealed: unnecessary.
(6)		Repealed: unnecessary.
(7)		Repealed: unnecessary.
(8)		Repealed: unnecessary.
(9)		Repealed: unnecessary.
(10)		Repealed: unnecessary.
(11)		Repealed: unnecessary.
(12)		Repealed: unnecessary.
327 Disabled person's vehicle maintenance grant		
	780(1), (2)	Repealed.
327A Payments to adopters		
(1)	744, 745, 746	Repealed.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)	747	Repealed.
329 Interest on damages for personal injuries		
(1)	751(1), (3)	Repealed.
(2)	751(1)	Repealed.
(3)	751(2)	Repealed.
(4)	751(3)	Repealed.
329AA Personal injury damages in the form of periodical payments		
(1)	731(1), 733	Repealed.
(1A)	731(2)	Repealed.
(2)	733, 734(1), (2), (3)	Repealed.
(3)	731(1), (3), 733	Repealed.
(4)	734(1), (2), (3)	Repealed.
(5)	731(5), 732(3)	Repealed.
(6)	731(4)	Repealed.
(7)	731(1), (2), (6), 733	Repealed.
(8)		Repealed: unnecessary.
329AB Compensation for personal injury damages under statutory or other schemes		
(1)	732(1), 733	Repealed.
(2)	732(3)	Repealed.
(3)	732(2)	Repealed.
331 Scholarship income		
(1)	776(1)	Repealed.
(2)	776(3)	Repealed.
331A Student loans: certain interest to be disregarded		
(1)	753(1)	Repealed.
(2)	753(2)	Repealed.
332 Expenditure and houses of ministers of religion		
(3)	159(1), (2), (3), (4)	Repealed.
332A Venture capital trusts: relief		
		Repealed in part. See para.140 of Sch.1.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
333 Personal equity plans		
(1)	694(1)	See para.141 of Sch.1 (substitutes new s.333).
(1A)	695(2), 696(2)	See para.141 of Sch.1 (substitutes new s.333).
(2)	694(1), (3), (5)	See para.141 of Sch.1 (substitutes new s.333).
(3)	694(3), (4), 695(1), (3), (4), 696(1), (2), (3), 701(3)	See para.141 of Sch.1 (substitutes new s.333).
(4)	699(1), (2), (3), (4), (5), (6), (7), (8), 700(1), (2), (3), (4), (5), (6), 701(1), (2)	See para.141 of Sch.1 (substitutes new s.333).
333A Personal equity plans: tax representatives		
(1)	697(1)	Repealed.
(2)	697(1), 698(2)	Repealed.
(3)	697(1), 698(3)	Repealed.
(4)	697(1), 698(4)	Repealed.
(5)	698(2)	Repealed.
(6)	697(3)	Repealed.
(7)	698(5)	Repealed.
(8)	698(5)	Repealed.
(9)	698(6)	Repealed.
(10)	698(6)	Repealed.
(11)	697(1), (2)	Repealed.
(12)	697(2)	Repealed.
333B Involvement of insurance companies with plans and accounts		
(4)	697(2)	Continues in force for CT purposes.
(9) (“insurance company”)	697(4)	Continues in force for CT purposes.
(9) (“section 333 business”)		Repealed. See para.143 of Sch.1.
337 Company beginning or ceasing to trade		
(1)	18(2)	Continues in force for CT purposes.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)	362(1), (2)	Continues in force for CT purposes.
347A General rule		
(1)	727(1)	Continues in force for IT and CT purposes.
(2)	727(1), (2), 728, 729(1), (2), (3), (4), (5), Sch.2 para.147	Continues in force for IT and CT purposes.
(3)	727(3), 730(6), 878(1)	Continues in force for IT and CT purposes.
(4)	730(1), (2)	Repealed.
(5)	839(1), (3)	Repealed.
(6)	727(4)	Continues in force for IT and CT purposes.
347B Qualifying maintenance payments		
(5)	730(3), (4), (5)	Previously repealed FA 1999 s.36 (s.347B(5) rewritten here as applied by s.347A(4)).
348 Payments out of profits or gains brought into charge to income tax: deduction of tax		
(1)	426, 550, 602, 618, 686(1)	Continues in force for IT purposes.
(2)	602, 618	Continues in force for IT purposes.
349 Payments not out of profits or gains brought into charge to income tax, and annual interest		
(1)	426, 602, 618, 686(1)	Continues in force for IT purposes.
(4)		Repealed in part. See para.148(5) of Sch.1.
349B The conditions mentioned in section 349A(1)		
(5)		Repealed. Cross reference to ICTA s.326A.
368 Exclusion of double relief etc		
(4)	52(1), (2)	Repealed.
(5)	52(3), (4)	Continues in force for IT purposes.
(6)	52(5)	See para.154(5) of Sch.1 (substitutes new subsection (6)).

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
382 Provisions supplementary to sections 380 and 381		
(3)		Repealed in part. Reference to Schedule D.
385 Carry-forward against subsequent profits		
(4)		Repealed in part. Reference to Schedule D.
386 Carry-forward where business transferred to a company		
(1)		Repealed in part. Reference to Schedule D.
388 Carry-back of terminal losses		
(1)		Repealed in part. Reference to Schedule D.
(4)		Repealed in part. Reference to Schedule D.
399 Dealings in commodity futures etc: withdrawal of loss relief		
(1)		Repealed: unnecessary.
(1A)		Repealed. Cross references to subsection (1) and ICTA Sch.5AA.
(5)		Repealed in part. Cross reference to subsection (1).
401 Relief for pre-trading expenditure		
(1)	57(1), (2)	Continues in force for CT purposes.
418 "Distribution" to include certain expenses of close companies		
(2)	385(1)	Continues in force for CT purposes.
421 Taxation of borrower when loan under section 419 released etc		
(1)	415(1), 416(1), (2), (3), 417(1), (2), 421(1), (2), (3), (4), (5), Sch.1 para.147	Repealed in part. Otherwise continues in force for CT purposes.
(2)	416(3), 417(2), 419(1), (2), (3), 420(1), (2), 664(1), (2), 878(1), Sch.1 para.147	Repealed.
(3)	418(1), (2), (3), (4), (5), (6)	Repealed.
(4)	415(5)	Continues in force for CT purposes.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
422 Extension of section 419 to loans by companies controlled by close companies		
(5)	415(3), (4)	Continues in force for CT purposes.
(6)	415(3), (4), (5)	Continues in force for CT purposes.
434 Franked investment income etc		
(1A)		Repealed. Reference to Schedule F.
437 General annuity business		
(1C)		Repealed in part. See para.178(3) of Sch.1.
468 Authorised unit trusts		
(11)	374(2), 387(2), (3), (4)	Continues in force for CT purposes.
(14)	374(2), (3), (4), 387(2), (3), (4)	Continues in force for CT purposes.
468H Interpretation		
(2)	375(1), 378, 388(1), 391	Continues in force for IT and CT purposes.
(3) (“distribution accounts”)	375(1), 378, 388(1), 391	Continues in force for IT and CT purposes.
(3) (“distribution period”)	375(1), 378, 388(1), 391	Continues in force for IT and CT purposes.
(4)	374(2), (3), (4), 377(2), (3), (4), 387(2), (3), (4), 390(2), (3), (4)	Continues in force for IT and CT purposes.
(6)	373(7), 375(1), 376(7), 378, 386(5), 388(1), 389(6), 391	Continues in force for IT and CT purposes.
468J Dividend distributions		
(1)	386(1), (3), 389(1), (3)	Continues in force for CT purposes.
(2)	386(1), (3), (4), 387(2), (3), (4), 389(1), (3), (4), (5), 390(2), (3), (4)	Continues in force for CT purposes.
468L Interest distributions		
(1)	373(1), (3), 376(1), (3), (5)	Continues in force for CT purposes.
(1A)	373(6), 376(6)	Continues in force for IT purposes.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)	373(1), (3), (4), (5), 374(2), (3), (4), 376(1), (3), (4), (5), 377(2), (3), (4)	Continues in force for CT purposes.
469 Other unit trusts		
(3)	547(1), (2), 548(1), (2), 549, 550	Continues in force for IT and CT purposes.
(4)	547(2), 548(1), (2)	Continues in force for IT and CT purposes.
(5)	548(3), (4)	Continues in force for IT and CT purposes.
(6)	548(5), (6), (7)	Continues in force for IT and CT purposes.
472A Trading profits etc. from securities: taxation of amounts taken to reserves		
(1)	149(1)	Continues in force for CT purposes.
(2)	149(2)	Continues in force for CT purposes.
(3)	149(3)	Continues in force for CT purposes.
(4)	149(4)	Continues in force for CT purposes.
473 Conversion etc of securities held as circulating capital		
(1)	150(1)	Continues in force for CT purposes.
(2)	150(2)	Continues in force for CT purposes.
(2A)	150(3)	Continues in force for CT purposes.
(3)	150(4)	Continues in force for CT purposes.
(4)	150(5), (6)	Continues in force for CT purposes.
(6)	150(8)	Continues in force for CT purposes.
(7)	150(7)	Repealed.
477A Building societies: regulations for deduction of tax		
(5)	367(3), 372(1)	Repealed.
(6)	367(3), 372(1)	Repealed.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(9)	367(3), 372(1), (2)	Repealed in part.
480C Relevant deposits: computation of tax on interest		
		Repealed: spent.
481 Relevant deposits: computation of tax on interest		
(5A)		Repealed in part. See para.186(3) of Sch.1.
(6)		Repealed in part. See para.186(4) of Sch.1.
486 Industrial and provident societies and co-operative associations		
(1)	367(3), 379(1)	Continues in force for CT purposes.
(4)	367(3), 379(1), 830(1), (2)	Continues in force for CT purposes.
(5)		Repealed: spent.
(9)	379(1), (2)	Continues in force for CT purposes.
(12)	379(1), (2), (3), (4), (5)	Continues in force for CT purposes.
491 Distribution of assets of body corporate carrying on mutual business		
(1)	104(1), (4), (6)	Continues in force for CT purposes.
(2)	104(5)	Continues in force for CT purposes.
(3)	104(1), (2), (3)	Continues in force for CT purposes.
(4)	104(1), (2)	Repealed in part. Otherwise continues in force for CT purposes.
(5)		Repealed. See Annex 1, Change 22.
(6)	104(3), 354(2)	Continues in force for CT purposes.
(8)	104(1)	Continues in force for CT purposes.
(10)	104(1), (2), (3)	Repealed in part. Otherwise continues in force for CT purposes.
(11)	104(7)	Continues in force for CT purposes.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
492 Treatment of oil extraction activities etc for tax purposes		
(1)	16(1), (2)	Continues in force for CT purposes.
502 Interpretation of Chapter V		
(1) (“oil extraction activities”)	16(3)	Continues in force for IT and CT purposes.
(1) (“oil rights”)	16(3)	Continues in force for IT and CT purposes.
503 Letting of furnished holiday accommodation treated as a trade for certain purposes		
(1)		Repealed in part. See para.197 of Sch.1 (new ICTA s.504A).
(2)		Repealed. See para.197 of Sch.1 (new ICTA s.504A).
(3)		Repealed. See para.197 of Sch.1 (new ICTA s.504A).
504 Supplementary provisions		
(2)	323(2), (3)	Continues in force for CT purposes.
(3)	323(3), 325(1), (2), (3), (4), (5), (6)	Continues in force for CT purposes.
(4)	324(2), (3), (4), 325(2), (3), (5)	Repealed.
(6)	326(1), (2)	Continues in force for CT purposes.
(6A)	326(6)	Repealed in part. Otherwise continues in force for CT purposes.
(7)	326(3), (4)	Repealed in part. Otherwise continues in force for CT purposes.
(8)	326(5)	Repealed in part. Otherwise continues in force for CT purposes.
(9)	323(1)	Continues in force for CT purposes.
505 Charities: general		
(1)		Repealed in part. See para.198(2) of Sch.1.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
506 Qualifying expenditure and non-qualifying expenditure		
(1) (“charity”)	878(1)	Continues in force for IT and CT purposes.
507 The National Heritage Memorial Fund, the Historic Buildings and Monuments Commission for England and the British Museum		
(1)	108(4)	Continues in force for IT and CT purposes.
514 Funds for reducing the national debt		
	775	Repealed.
524 Taxation of receipts from sale of patent rights		
(1)	587(1), (2), 588(1), (2), 589, 590(2), (4)	Continues in force for CT purposes.
(2)	590(3), (5), (6)	Continues in force for CT purposes.
(2A)	590(6)	Repealed in part. Otherwise continues in force for CT purposes.
(3)	587(1), (2), 588(1), (2), 589, 591(1), 592(1), 595(1), Sch.1 para.149	Continues in force for CT purposes.
(4)	591(2), (3), (4), 592(2), (3), (4), 595(3), 596(1), (2), (3)	Repealed.
(5)	587(3)	See para.201(7) of Sch.1 (substitutes new subsection (5)).
(6)		Repealed in part. Otherwise CT only.
(7)	588(1), (2), (4)	Continues in force for CT purposes.
(8)	588(3)	Continues in force for CT purposes.
(9)	595(2), 596(1)	Continues in force for CT purposes.
525 Capital sums: death, winding up or partnership change		
(1)	593(1), 594(1), (2), 862(2)	See para.202(1) of Sch.1 (substitutes new subsection (1)).
(2)	593(2), (3), (4), 862(5), (6)	Repealed.
(3)	862(1), (2)	Continues in force for CT purposes.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(4)	862(3), (4)	Repealed in part. Otherwise continues in force for CT purposes.
526 Relief for expenses		
(1)	600(1), (3), (4), 601(2)	Continues in force for CT purposes.
(2)	600(1), (2), (5), 601(2)	Repealed.
528 Manner of making allowances and charges		
(2)	600(1), 601(1), (2), (3)	Repealed
(3)		Repealed in part. Otherwise CT only.
(3A)	601(5)	Repealed in part. Otherwise continues in force for CT purposes.
529 Patent income to be earned income in certain cases		
(1)	Sch.1 para.337(5)	Repealed.
(2)	Sch.1 para.337(5)	Repealed.
531 Provisions supplementary to section 530		
(1)	193(1), (2)	Continues in force for CT purposes.
(2)	194(1), (2), (3), Sch.1 para.444(1), (2)	See para.207(3) of Sch.1 (substitutes new subsection (2)).
(3)	194(4), (5), (6), Sch.1 para.444(2)	Continues in force for CT purposes.
(4)	583(1), 584(2), (3), 586	Continues in force for CT purposes.
(5)	585(2), (3)	Continues in force for CT purposes.
(6)	Sch.1 para.338(5)	Repealed.
(7)	195(1), (2), (3), 584(4), (5), 878(6)	Continues in force for CT purposes.
(8)	192(3), (4), 583(1), (2)	Continues in force for CT purposes.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
532 Application of Capital Allowances Act		
	192(2), (5), (6), 193(3), (4), (5), (6), 603(1), (2), 604(1), (2), (3), (4), 605(1), (2), (3), (4), (5), 606(1), (2), (3), (4), 607(1), (2), 608, 861(1), (2), (3), (4), (5), (6), 878(6), Sch.1 para.149	Continues in force for CT purposes.
533 Interpretation of sections 520 to 532		
(1) (“income from patents”)	601(4)	Continues in force for CT purposes.
(1) (“patent rights”)	587(4)	Continues in force for CT purposes.
(1) (“United Kingdom patent”)	587(2)	Continues in force for CT purposes.
(2)	597(1), (2), Sch.1 para.149	Continues in force for CT purposes.
(3)	597(3), (4), Sch.1 para.149	Continues in force for CT purposes.
(4)	599(1), (2), (3)	Continues in force for CT purposes.
(5)	598(1), (2), (3), Sch.1 para.149	Continues in force for CT purposes.
(6)	598(1), Sch.1 para.149	Continues in force for CT purposes.
(7)	192(1), 583(4), (5)	Continues in force for CT purposes.
539 Introductory		
(1)	473(1)	Continues in force for CT purposes.
(2)	478(1), (2), (3), 479, 480(1), (3), 483(1), (2), 879(1), Sch.2 para.86	Continues in force for CT purposes.
(3) (“assignment”)	879(1)	Continues in force for CT purposes.
(3) (“capital redemption policy”)	473(2)	Continues in force for CT purposes.
(3) (“charitable trust”)	545(1)	Continues in force for CT purposes.
(1) (“credit union”)	483(3)	Continues in force for CT purposes.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3) (“excepted group life policy”)	480(3)	Continues in force for CT purposes.
(3) (“friendly society”)	545(1)	Continues in force for CT purposes.
(3) (“group life policy”)	480(2)	Continues in force for CT purposes.
(3) (“life annuity”)	473(2)	See para.210(3) of Sch.1 (substitutes new definition of “life annuity”).
(3) (“non-charitable trust”)	545(1)	Continues in force for CT purposes.
(3A)	505(2)	Continues in force for CT purposes.
(4)	484(1), 500	Continues in force for CT purposes.
(5)	Sch.2 para.96(1)	Continues in force for CT purposes.
(6)	Sch.2 para.96(2)	Continues in force for CT purposes.
(7)	Sch.2 para.96(3)	Continues in force for CT purposes.
(8)		Repealed: unnecessary.
(9)	501(7), Sch.2 paras.107(2), (3), 108(2), (3)	Continues in force for CT purposes.
539A The conditions for being an excepted group life policy		
(1)	481(2), (3), (4), (6), 482(2), (3), (5)	Continues in force for CT purposes.
(2)	481(2)	Continues in force for CT purposes.
(3)	481(3)	Continues in force for CT purposes.
(4)	481(4), (5)	Continues in force for CT purposes.
(5)	481(6)	Continues in force for CT purposes.
(6)	482(2)	Continues in force for CT purposes.
(6) (“charity”)	878(1)	Continues in force for CT purposes.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(7)	482(3), (4), 878(5)	Continues in force for CT purposes.
(8)	482(4), (5), (6)	Continues in force for CT purposes.
540 Life policies: chargeable events		
(1)	462(1), 484(1), 485(2), (3), (5), 498(1), 507(2), (3), (4), (5), 509(1), (5)	Continues in force for CT purposes.
(3)	Sch.2 para.102(1), (2)	Continues in force for CT purposes.
(4)	487	Continues in force for CT purposes.
(5)	485(6)	Continues in force for CT purposes.
(5A)	485(2), (3), (4), Sch.2 para.107(1)	Continues in force for CT purposes.
(6)	542(1)	Continues in force for CT purposes.
541 Life policies: computation of gain		
(1)	461(1), 491(2), (3), 492(1), 493(1), (2), (5), (7), 494(1), 507(2), (3), (4), (5)	Continues in force for CT purposes.
(2)	493(1), (2)	Continues in force for CT purposes.
(3)	493(6), 878(5)	Continues in force for CT purposes.
(3A)	495(4)	Continues in force for CT purposes.
(4A)	496(1), (2)	Continues in force for CT purposes.
(4B)	496(4), (5), (7)	Continues in force for CT purposes.
(4C)	496(3), (7)	Continues in force for CT purposes.
(4D)	496(6), (7)	Continues in force for CT purposes.
(5)	491(2), (3), (5), (6), 492(1), (2), 494(1), (3), 495(3), (5), 496(7)	Continues in force for CT purposes.
(6)	Sch.2 para.105	Continues in force for CT purposes.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
542 Life annuity contracts: chargeable events		
(1)	462(1), 484(1), 498(1), 507(2), (3), (4), (5), 509(1), (5)	Continues in force for CT purposes.
(2)	484(1), 493(1), (2), 499(3), 500, Sch.2 para.99	Continues in force for CT purposes.
(3)	Sch.2 para.102(1), (2)	Continues in force for CT purposes.
(4)	487	Continues in force for CT purposes.
543 Life annuity contracts: computation of gain		
(1)	461(1), 491(2), (3), 492(1), 493(1), (2), (5), 494(1), 507(2), (3), (4), (5), 545(2), (3)	Continues in force for CT purposes.
(2)	493(5), (6), 878(5)	Continues in force for CT purposes.
(2A)	495(4)	Continues in force for CT purposes.
(3)	491(2), (3), 492(1), 494(1)	Continues in force for CT purposes.
544 Second and subsequent assignment of life policies and contracts		
(1)	Sch.2 para.102(2)	Continues in force for CT purposes.
(2)	Sch.2 para.102(2)	Continues in force for CT purposes.
(3)	545(2), (3), Sch.2 para.102(1), (3), (4), (5)	Continues in force for CT purposes.
(4)	487	Continues in force for CT purposes.
(5)	Sch.2 para.102(5), (8)	Continues in force for CT purposes.
(6)	Sch.2 para.102(6)	Continues in force for CT purposes.
(7)	Sch.2 para.102(7)	Continues in force for CT purposes.
(8)	Sch.2 para.102(9)	Continues in force for CT purposes.
545 Capital redemption policies		
(1)	462(1), 484(1), 486, 498(1), 507(2), (3), (4), (5), 509(1), (5)	Continues in force for CT purposes.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)	487	Continues in force for CT purposes.
(3)	461(1), 491(2), (3), (6), 492(1), (2), 493(1), (2), (5), 494(1), (3), 495(3), (4), (5), 507(2), (3), (4), (5)	Continues in force for CT purposes.
(4)	491(2), (3), 492(1), 494(1), (2)	Continues in force for CT purposes.
546 Calculation of certain amounts for purposes of sections 540, 542 and 545		
(1)	498(1), (2), 507(2), (3), (4), (5), (6), 508(1), 509(1), 510(3), 545(2), (3), Sch.2 para.100(1), (2), (3), (4), (5), (6)	Continues in force for CT purposes.
(2)	507(2), (3), (4), (5)	Continues in force for CT purposes.
(3)	507(2), (3), (4), (5)	Continues in force for CT purposes.
(4)	499(1), (3), (4), (5), 509(5)	Continues in force for CT purposes.
(5)	Sch.2 para.105	Continues in force for CT purposes.
(6)	508(4)	Continues in force for CT purposes.
546A Treatment of certain assignments etc involving co-ownership		
(1)	505(1), (3), (4), (5), (6), (7), (8)	Continues in force for CT purposes.
(2)	505(1)	Continues in force for CT purposes.
(3)	505(6), (7), (8), 506(2), (3), (4), (5), (6)	Continues in force for CT purposes.
(4) (“old share”)	506(2), (3), (4)	Continues in force for CT purposes.
(4) (“new share”)	506(2), (4)	Continues in force for CT purposes.
546B Special provision in respect of certain section 546 excesses		
(1)	509(1), 514(1)	Continues in force for CT purposes.
(1A)	485(3), (5)	Continues in force for CT purposes.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)	509(1), (3), (4), 514(1)	Continues in force for CT purposes.
(3)	509(1)	Continues in force for CT purposes.
(4) (“year”)	499(1)	Continues in force for CT purposes.
(4) (“final year”)	499(3), (4), (5)	Continues in force for CT purposes.
546C Charging the section 546 excess to tax where section 546B applies		
(1)	510(1), (2)	Continues in force for CT purposes.
(2)	508(4), 510(1), (2), 511(2), (3), (4), 512(1), (3), (4)	Continues in force for CT purposes.
(3)	508(4), 510(3), 511(2), (3), (4), 512(1), (3), (4)	Continues in force for CT purposes.
(4)	510(4)	Continues in force for CT purposes.
(5)	510(1), (2), 512(3)	Continues in force for CT purposes.
(6)	508(4), 511(2), (3), (4), 512(1), (2), (3)	Continues in force for CT purposes.
(7)	462(1), 484(1), 512(2), 514(1)	Continues in force for CT purposes.
(8)	463(2), 514(3), (4)	Repealed in part. Otherwise continues in force for CT purposes.
(9)	510(5), 514(5)	Continues in force for CT purposes.
(10)	499(1), (3), (4), (5)	Continues in force for CT purposes.
546D Modification of s 546 for final year ending with terminal charging event		
(1)	513(1), (4)	Continues in force for CT purposes.
(2)	513(3)	Continues in force for CT purposes.
(3)	513(1), (2), (4)	Continues in force for CT purposes.
(4)	513(4)	Continues in force for CT purposes.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(5)	513(4), (5)	Continues in force for CT purposes.
(6)	513(1), (2), (4)	Continues in force for CT purposes.
547 Method of charging gain to tax		
(1)	461(1), 463(1), 465(1), (2), (3), (4), (5), 467(1), (2), (3), (4), (5), (6), 468(1), 664(1), (2), 878(1)	Repealed in part. Otherwise continues in force for CT purposes.
(2)	507(2), (3), (4), (5), 527(1), (2)	Continues in force for CT purposes.
(4)	464(3), 468(6)	Continues in force for CT purposes.
(4A)	Sch.2 paras.112(1), 114(1)	Repealed.
(5)	530(1), (2), (3), (4), (5), (6), (7), Sch.1 para.147	Repealed.
(5AA)	530(1), (2)	Repealed.
(5A)	531(1), (3), Sch.1 para.147, Sch.2 paras.98, 109(1), (3)	Repealed.
(6)	461(1), 531(1), (3), Sch.2 para.109(2)	Repealed.
(6A)	532(1), (2), (3), (4), (5), 533(2), (3), (4), (5), (6), (7), 534(2)	Repealed.
(7)	531(1), (3)	Repealed.
(7A)	466(1), (2), 878(1)	Repealed.
(9)	467(1), (2), (3), (5), (6), (7)	Repealed.
(9A)	467(7)	Repealed.
(10)	468(1), (2), (3)	Repealed.
(11)	468(1), (2), (4)	Repealed.
(12)	468(1)	Repealed.
(13) (“basic life assurance and general annuity business”)	531(4), 532(5)	Repealed.
(13) (“foreign institution”)	468(5)	Repealed.
(14)	465(6)	Repealed.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
547A Method of charging gain to tax: multiple interest		
(1)	464(5), 469(1), (3), (4), (5)	See para.217(2) of Sch.1 (substitutes new subsection (1)).
(2)	469(7)	Continues in force for CT purposes.
(3)	470(2), (3), (4), (5), (6), (7)	Continues in force for CT purposes.
(4)	464(5), 469(3), (4), (5)	Continues in force for CT purposes.
(5)	471(2), (3), (4), (5)	Continues in force for CT purposes.
(6)	472(1), (2)	Continues in force for CT purposes.
(7)	472(4), (5)	Continues in force for CT purposes.
(8)	472(6), (7)	Continues in force for CT purposes.
(9)	472(4), (5)	Continues in force for CT purposes.
(10)	472(3), (4)	Continues in force for CT purposes.
(11)	471(1)	Continues in force for CT purposes.
(12)	471(7)	Continues in force for CT purposes.
(13)	471(7)	Continues in force for CT purposes.
(14)	469(6)	Continues in force for CT purposes.
(15) (“foreign institution”)	468(5)	See para.217(3) of Sch.1 (substitutes new definition of “foreign institution”).
(15) (“personal representatives”)	878(1)	Continues in force for CT purposes.
(16)	470(7), 471(6)	See para.217(4) of Sch.1 (substitutes new subsections (16) and (17)).

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
548 Deemed surrender of certain loans		
(1)	492(1), 494(1), 500, 501(1), (2), (3), (4), (5), (6), 507(2), (3), (4), (5), 508(2), Sch.2 para.97	Continues in force for CT purposes.
(2)	494(1), 545(2), (3)	Continues in force for CT purposes.
(3)	501(7), 502(1), (2), (3), 503(1), (2), (3)	Continues in force for CT purposes.
(3A)	Sch.2 para.108(1)	Continues in force for CT purposes.
(4)	499(3), (4), (5)	Continues in force for CT purposes.
549 Certain deficiencies allowed as deductions		
(1)	507(2), (3), (4), (5), 539(1), 540(1), (2), (3), (4), 541(2), (3), (4), Sch.2 para.117(1)	Repealed.
(1A)	541(4)	Repealed.
(2)	539(3), (4), (5), (6), Sch.2 para.109(1), (4)	Repealed.
(3)	499(3), (4), (5)	Repealed.
550 Relief where gain charged at a higher rate		
(1)	535(1), (3), (4)	Repealed.
(2)	535(1), (2), (3), (4), 536(1), 537	Repealed.
(3)	536(1), 537	Repealed.
(4)	528(5), (6), 536(4), (5)	Repealed.
(5)	536(2), (4)	Repealed.
(5A)	536(3)	Repealed.
(6)	537	Repealed.
(7)	535(3), (4), (5)	Repealed.
551 Right of individual to recover tax from trustees		
(1)	538(1), (2), (3)	Repealed.
(2)	538(4)	Repealed.
(3)	538(5), (6)	Repealed.
552 Information: duty of insurers		
(1)		Repealed in part. See para.222(2) of Sch.1.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
552A Tax representatives		
(5)		Repealed in part. See para.224(2) of Sch.1.
553 Non-resident policies and off-shore capital redemption policies		
(1)	485(7), 543(1), (2)	Continues in force for CT purposes.
(2)	474(4)	Continues in force for CT purposes.
(3)	528(1), (2), (3), (4)	Continues in force for CT purposes.
(4)	528(5), (6)	See para.226(2) of Sch.1 (substitutes new subsection (4)).
(5)	529(1), Sch.2 para.106(1), (2), (3)	Continues in force for CT purposes.
(5A)	529(1), Sch.2 para.110(1), (2)	Continues in force for CT purposes.
(6)	461(1), 466(1), 531(1), (3)	Repealed.
(6A)	532(1), (2), (3), (4), (5), 533(2), (3), (4), (5), (6), (7), 534(2)	Repealed.
(7)	531(5), (6)	Repealed.
(7A)	466(1), (2), 878(1)	Repealed.
(8)	536(7), (8)	Repealed.
(9)	536(6)	Repealed.
(10) (“new offshore capital redemption policy”)	476(3), Sch.2 paras.104, 113	Continues in force for CT purposes.
(10) (“new non-resident policy”)	476(3), Sch.2 para.103(1)	Continues in force for CT purposes.
553A Overseas life assurance business		
(1)	476(3), Sch.2 para.111(1)	Continues in force for CT purposes.
(2)	474(5)	Continues in force for CT purposes.
(3)	531(5), (6)	Repealed.
(4) (“overseas policy”)	476(3), Sch.2 para.111(1)	Continues in force for CT purposes.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(4) (“new non-resident policy”)	476(3), Sch.2 para.103(1)	Continues in force for CT purposes.
(5)	531(5), (6)	Continues in force for CT purposes.
(6)	Sch.2 para.111(2), (3)	Continues in force for CT purposes.
553B Overseas life assurance business: capital redemption policies		
(1)	476(3), Sch.2 para.113	Continues in force for CT purposes.
(2) (“overseas policy”)	476(3), Sch.2 para.113	Continues in force for CT purposes.
(3)	476(3), Sch.2 para.113	Continues in force for CT purposes.
553C Personal portfolio bonds		
(1)	526(1)	Continues in force for CT purposes.
(3)	526(1)	Continues in force for CT purposes.
(4)		Repealed in part. See para.228(5) of Sch.1.
(6)	526(2)	Continues in force for CT purposes.
(7)	526(1)	Continues in force for CT purposes.
(9)	526(3)	Continues in force for CT purposes.
(10) (“holder”)	516(5), 519(5), 521(5)	Continues in force for CT purposes.
(11)	878(5)	Continues in force for CT purposes.
554 Borrowings on life policies to be treated as income in certain cases		
(1)		Repealed: unnecessary.
(2)		Repealed: unnecessary.
(3)		Repealed: unnecessary.
555 Payment of tax		
(1)	13(1), (8)	Continues in force for IT purposes.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
556 Activity treated as trade etc and attribution of income		
(1)	13(2), (3), (4), (8)	Repealed.
(2)	13(5)	See para.230(3) of Sch.1 (rewrite of subsection for CT purposes).
(3)	14(1)	Repealed in part. Otherwise continues in force for CT purposes.
(4)	13(2), (3), (4), (5), 14(1)	Continues in force for CT purposes.
(5)	13(6), (8)	Continues in force for CT purposes.
557 Charge on profits		
(1)	13(7), (8)	Repealed.
(2)	14(2)	Repealed.
(3)	14(3)	Repealed.
(4)	13(7), 14(2)	Repealed.
558 Supplementary provisions		
(5)	14(4)	Continues in force for IT and CT purposes.
(6)	13(8)	Continues in force for IT and CT purposes.
577 Business entertaining expenses		
(1)	45(1), 867(3)	Continues in force for CT purposes.
(3)	45(2), 46(1), 47(1), 867(4)	Continues in force for CT purposes.
(5)	45(4), 46(1), (3), 47(1), (4), 867(6)	Continues in force for CT purposes.
(7)	45(1), (4), 867(3), (6)	Continues in force for CT purposes.
(8)	45(1), (4), 47(1), (3), 867(3), (6)	Continues in force for CT purposes.
(8A)		Repealed: unnecessary.
(9)	47(1), (5)	Continues in force for CT purposes.
(10)	46(1), (2), 47(1), (2)	Continues in force for CT purposes.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
577A Expenditure involving crime		
(1)	55(1), 870(2)	Continues in force for CT purposes.
(1A)	55(2), 870(3)	Continues in force for CT purposes.
578 Housing grants		
(1)	769(1), (2)	Continues in force for CT purposes.
(2)	769(3)	Continues in force for CT purposes.
578A Expenditure on car hire		
(1)	48(1)	Continues in force for CT purposes.
(2)	48(1)	Continues in force for CT purposes.
(2A)	50(1)	Continues in force for CT purposes.
(2B)	50(2)	Continues in force for CT purposes.
(3)	48(2)	Continues in force for CT purposes.
(4)	48(3), (4)	Continues in force for CT purposes.
578B Expenditure on car hire: supplementary		
(1)	49(1)	Continues in force for CT purposes.
(2)	49(2), (3), (4), (5)	Continues in force for CT purposes.
(3)	49(6)	Continues in force for CT purposes.
(4)	48(5)	Continues in force for CT purposes.
579 Statutory redundancy payments		
(2)	31(1), (2), (3), 76(1), 77(1), (2), (3), (4), (5), (6)	Continues in force for CT purposes.
(5)	76(1), 77(6), 78(1), (2), (3)	Continues in force for CT purposes.
(6)	80(1), (2)	Continues in force for CT purposes.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
580 Provisions supplementary to section 579		
(1)	76(2), (3), 77(3), 78(2), 79(1), (4), 80(1)	Continues in force for CT purposes.
580A Relief from tax on annual payments under certain insurance policies		
(1)	735(1)	Repealed.
(2)	735(1), 737(1), 739(1), 740(1)	Repealed.
(3)	736(1), (2)	Repealed.
(4)	737(2), (3), (4)	Repealed.
(5)	738(1), (2), (3)	Repealed.
(6)	735(1)	Repealed.
(7)	743(1), (2), (3), Sch.1 paras.592, 610	Repealed.
(8)	741(1), (2), (3)	Repealed.
(9)	742	Repealed.
(10)	736(3)	Repealed.
580B Meaning of "self-contained" for the purposes of s 580A		
(1)	739(4), 740(4)	Repealed.
(2)	739(1), (2), (3)	Repealed.
(3)	740(1), (2), (3)	Repealed.
(4)		Repealed: unnecessary.
580C Relief from tax on annual payments under immediate needs annuities		
(1)	725(1)	Repealed.
(2)	725(1)	Repealed.
(3)	725(2), (3)	Repealed.
(4)	725(5), 726(1), (2), (3), (4), (5)	Repealed.
(5)	726(2), (3), (4), (5)	Repealed.
(6)	725(4)	Repealed.
(7)	725(5)	Repealed.
(8)	725(6), 726(6)	Repealed.
581 Borrowing in foreign currency by local authorities and statutory corporations		
(1)	755(1), (2), 756(1), Sch.1 para.242	Repealed.
(2)	756(2), (5), (6)	Repealed.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	755(3)	Repealed.
(4)	755(1), (2), (3), 756(2), (4), (6)	Repealed.
(5)	755(4)	Repealed.
(6)	756(2), (3), (4), (5), (6)	Repealed.
582 Funding bonds issued in respect of interest on certain debts		
(1)	380(1), (2), 754(1)	Continues in force for CT purposes.
(2)	371	Continues in force for IT and CT purposes.
(3)	380(1)	Continues in force for IT and CT purposes.
(4)	380(3), 754(2)	Continues in force for IT and CT purposes.
583 Inter-American Development Bank		
	773(1), (2), (3), (4)	Repealed.
584 Relief for unremittable overseas income		
(1)	841(1), (3), (4), 842(1)	Continues in force for CT purposes.
(2)	842(1)	Continues in force for CT purposes.
(2A)	843(1), (3), (4), (5)	Continues in force for CT purposes.
(4)	830(3), 844(1), (2), (3), (4)	Continues in force for CT purposes.
(5)	842(3), (4), 843(1), (2), (4), (5)	Continues in force for CT purposes.
(6)	842(5)	Repealed in part. Otherwise continues in force for CT purposes.
(7)	843(7)	Repealed.
(8)	845(1), (2), (3)	Continues in force for CT purposes.
585 Relief from tax on delayed remittances		
(1)	835(1), (2), (3)	Repealed.
(2)	836(1), (2), (3)	Repealed.
(3)	835(4), (5)	Repealed.
(4)	Sch.2 para.151(2), (3), (5)	Repealed.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(5)		Repealed: spent.
(6)	837(1)	Repealed.
(7)	837(2), (3)	Repealed.
(8)	837(4), (5), (6)	Repealed.
(9)	Sch.2 para.151(4)	Repealed.
587 Disallowance of certain payments in respect of war injuries to employees		
(1)		Repealed in part. See para.248(2) of Sch.1.
588 Training courses for employees		
(1)	74(1), (2)	Continues in force for CT purposes.
(3)	31(1), (2), (3), 74(1), (2)	Continues in force for CT purposes.
(5)	75(1), (2), (3)	Repealed in part. Otherwise continues in force for CT purposes.
(6)	75(4)	Continues in force for CT purposes.
(7)	75(5), (6)	Continues in force for CT purposes.
589A Counselling services for employees		
(1)	73(1), (2)	Continues in force for CT purposes.
(1A)	73(3)	Continues in force for CT purposes.
(7)	73(1)	Continues in force for CT purposes.
(8)	31(1), (2), (3), 73(1)	Continues in force for CT purposes.
589B Qualifying counselling services etc		
(5)	73(1)	Continues in force for CT purposes.
591C Cessation of approval: tax on certain schemes		
(5)		Repealed in part. Reference to Schedule D.
602 Regulations relating to pension fund surpluses		
(1)		Repealed in part. Reference to Schedule D.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
617 Social security benefits and contributions		
(3)	53(1), 868(3), (4), 872(1), Sch.1 para.594(1)	Continues in force for CT purposes.
(4)	53(1), (2), (3), 868(3), (4), (5), Sch.1, para.594(2), (3)	Repealed in part. Otherwise continues in force for CT purposes.
650A Charge on withdrawal of approval from arrangements		
(2)		Repealed in part. Reference to Schedule D.
656 Purchased life annuities other than retirement annuities		
(1)	717(1)	Continues in force for CT purposes.
(2)	719(4), (5), 721(1), (2), (3), (4), 722(1), 724(1)	Continues in force for CT purposes.
(3)	719(3), (4), (5), (8), 720(1), (2), 722(1)	Continues in force for CT purposes.
(4)	720(3), (4), 722(1), (2), (3), (4), 724(1)	Continues in force for CT purposes.
(5)	723(3), 724(2)	Continues in force for CT purposes.
(6)	723(5), (6), 724(2)	Continues in force for CT purposes.
(7)	720(4), 721(3), (4)	Continues in force for CT purposes.
(8)	721(5)	Continues in force for CT purposes.
(9)	720(5)	Continues in force for CT purposes.
657 Purchased life annuities to which section 656 applies		
(1)	423(1), (2)	Continues in force for CT purposes.
(2)	718(1), (2), (3)	Continues in force for CT purposes.
658 Supplementary		
(1)	723(1), (2), 724(2)	Continues in force for CT purposes.
(2)	724(1)	Continues in force for CT purposes.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	724(1)	Continues in force for CT purposes.
(4)	724(2), (3)	Continues in force for CT purposes.
(5)	723(7)	Repealed in part. Otherwise continues in force for CT purposes.
660A Income arising under settlement where settlor retains an interest		
(1)	622, 624(1)	Repealed.
(2)	625(1)	Repealed.
(3)	625(4)	Repealed.
(4)	625(2)	Repealed.
(5)	625(3)	Repealed.
(6)	626(1), (2), (3), (4)	Repealed.
(7)		Repealed. Previously repealed FA 2000 Sch.13 para.26(2).
(8)	627(1)	Repealed.
(9)	627(2), Sch.2 para.132(1), (2)	Repealed.
(10)	625(5), 626(5)	Repealed.
(11)	627(3), Sch.2 para.132(1), (3)	Repealed.
(12)	Sch.2 para.132(1), (3)	Repealed.
660B Payments to unmarried minor children of settlor		
(1)	622, 629(1), (2)	Repealed.
(2)	631(1), (2), (3)	Repealed.
(3)	631(4), (5)	Repealed.
(3A)	631(6), (7)	Repealed.
(4)	632(1), (2), (3)	Repealed.
(5)	629(3), (4)	Repealed.
(6)	629(7)	Repealed.
660C Nature of charge on settlor		
(1)	619(1), (2), 621	Repealed.
(1A)	619(3), (4), 621	Repealed.
(2)	623(1), (2)	Repealed.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
660D Adjustments between settlor and trustees, etc		
(1)	646(1), (2), (3)	Repealed.
(2)	646(4), (5), (6), (7)	Repealed.
(3)	646(8)	Repealed.
660E Application to settlements by two or more settlors		
(1)	644(1), (2)	Repealed.
(2)	644(3)	Repealed.
(3)	644(4)	Repealed.
(4)	644(5)	Repealed.
(5)	645(1)	Repealed.
(6)	645(2)	Repealed.
(7)	645(3), (4)	Repealed.
660F Power to obtain information		
	647(1), (2)	Repealed.
660G Meaning of "settlement" and related expressions		
(1)	620(1)	Repealed.
(2)	620(2), (3)	Repealed.
(3)	648(1)	Repealed.
(4)	648(2), (3), (4), (5)	Repealed.
677 Sums paid to settlor otherwise than as income		
(1)	622, 633(1), (2), (3), (4), (5)	Repealed.
(2)	635(1), (2), (3), Sch.2 para.134(2), (3)	Repealed.
(3)	418(1), (2), (3), 639(1), (2)	Repealed.
(4)	638(1), (2), (3)	Repealed.
(5)	638(4), (5)	Repealed.
(6)	640(1)	Repealed.
(7)	619(1), 621, 640(2), (3)	Repealed.
(7A)	640(4)	Repealed.
(7B)	640(5)	Repealed.
(7C)	640(6), (7)	Repealed.
(8)	623(1), (2)	Repealed.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(9)	620(4), 634(1), (2), (3), (4), (7), Sch.2 para.134(4)	Repealed.
(10)	634(4), (5), (6), Sch.2 para.134(5)	Repealed.
678	Capital sums paid by body connected with settlement	
(1)	641(1), (2)	Repealed.
(2)	641(3), (4), (5), (6)	Repealed.
(3)	643(3)	Repealed.
(4)	643(4)	Repealed.
(5)	634(1), 643(1)	Repealed.
(6)	642(1), (2), (3), (4)	Repealed.
(7)	Sch.2 para.135	Repealed.
682	Ascertainment of undistributed income	
(1)	636(1), (2), (3), (4), (5), (6), 637(1)	Repealed.
(2)	637(2)	Repealed.
(3)	637(3)	Repealed.
(4)	637(4), (5)	Repealed.
(5)	637(6)	Repealed.
(6)	637(7)	Repealed.
682A	Supplementary provisions	
(1)	620(1), (2), (3), 644(1), (2), (3), 645(1), (2), (3), (4), 647(1), (2), 648(1), (2), (3), (4), (5)	Repealed.
(2)	637(8), 878(6)	Repealed.
686	Accumulation and discretionary trusts: special rates of tax	
(2)	568(4), Sch.2 para.95	Continues in force for IT purposes.
688	Schemes for employees and directors to acquire shares	
	752(1), (2)	Repealed.
695	Limited interests in residue	
(1)	653(1), 659(1)	Continues in force for CT purposes.
(2)	649(1), (3), 654(2), (4), 656(1), (2), 659(1), 661(1), 674(3), (5), 675	Continues in force for CT purposes.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	649(1), (3), 654(3), (4), 656(1), (2), 659(1), 661(1), 674(4), (5), 675	Continues in force for CT purposes.
(4)	649(1), (3), 656(1), (2), (3), 657(2), (3), (5), 658(2), 661(1), 662, 675, 830(1), (2)	Repealed in part. Otherwise continues in force for CT purposes.
(5)	678(1), (2)	Continues in force for CT purposes.
(6)		Repealed in part. See para.284(7) of Sch.1 and Annex 1, Change 111.
696 Absolute interests in residue		
(1)	659(1)	Continues in force for CT purposes.
(2)	667(1), (2)	Continues in force for CT purposes.
(3)	649(1), (3), 652(1), (2), 656(1), (2), 659(1), 660(1), (2)	Continues in force for CT purposes.
(3A)	660(1), (2), 665(1), (2), (3)	Continues in force for CT purposes.
(3B)	665(1), (2), (3)	Continues in force for CT purposes.
(4)	656(1), (2), (3), 660(1)	Continues in force for CT purposes.
(5)	652(3), 660(2), 665(1), (2), (3)	Continues in force for CT purposes.
(6)	649(1), (3), 657(2), (3), (5), 658(2), 830(1), (2)	Repealed in part. Otherwise continues in force for CT purposes.
(7)	677(1), (2)	Continues in force for CT purposes.
(8)		Repealed in part. Otherwise CT only.
697 Supplementary provisions as to absolute interests in residue		
(1)	666(1), (2), (3), (5)	Continues in force for CT purposes.
(1A)	666(2), (6)	Continues in force for CT purposes.
(2)	668(1), (2), (3)	Continues in force for CT purposes.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	668(1), (5)	Continues in force for CT purposes.
(4)	671(5), (6)	Repealed in part. Otherwise continues in force for CT purposes.
698 Special provisions as to certain interests in residue		
(1)	650(5)	Continues in force for CT purposes.
(1A)	672(1), 673(1), 674(1), (2), 675	Continues in force for CT purposes.
(1B)	659(2), (3), (4), 672(1), (2), (3), (4), 673(1), (2), (3), (4), (6), 674(3), (4), (5), 675	Continues in force for CT purposes.
(2)	659(3), 671(1), (2)	Continues in force for CT purposes.
(3)	649(1), (3), 650(3), (4), (6), 655(1), 656(1), (2), (3), 657(2), (3), (5), 658(2), 659(2), 662, 678(1), (2)	Continues in force for CT purposes.
699 Relief from higher rate tax for inheritance tax on accrued income		
(1)	669(1), (2)	Repealed.
(2)	669(3)	Repealed.
(3)	669(4)	Repealed.
(4)	669(5), (6)	Repealed.
(5)	669(7), (8)	Repealed.
(6)	669(4)	Repealed.
699A Untaxed sums comprised in the income of the estate		
(1)	680(1), (2), (3), (4)	Continues in force for CT purposes.
(1A)	680(1), (2), (3)	Repealed in part. Otherwise continues in force for CT purposes.
(1B)	651(4), (5)	Continues in force for CT purposes.
(2)	663(2), 679(2), (3), (4), (5), (6)	Continues in force for CT purposes.
(3)	657(3), (4)	Continues in force for CT purposes.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(4)	663(2), 680(1), (2), (3), (4)	Continues in force for CT purposes.
(5)	680(5)	Continues in force for CT purposes.
(6)	Sch.1 para.147	Repealed.
700 Adjustments and information		
(1)	682(1), (2)	Continues in force for CT purposes.
(2)	682(3), (4)	Continues in force for CT purposes.
(3)	682(5)	Continues in force for CT purposes.
(5)		Repealed in part. Otherwise continues in force for IT and CT purposes.
701 Interpretation		
(2)	650(1), (4), (6)	Continues in force for CT purposes.
(3)	650(2), (4), (6)	Continues in force for CT purposes.
(3A)	663(1), (2), (3), (4), 670(1), (2), (3), (4), (5), 679(2), (3)	Continues in force for CT purposes.
(4) (“personal representatives”)	878(1)	Continues in force for CT purposes.
(5)	664(6)	Continues in force for CT purposes.
(8)	664(1), (2), (3), (4), (5)	Repealed in part. Otherwise continues in force for CT purposes.
(9)	651(1), (2), (3)	Continues in force for CT purposes.
(10)	651(1)	Continues in force for CT purposes.
(10A)	651(1), (4), (5)	Continues in force for CT purposes.
(11)	649(4)	Continues in force for CT purposes.
(12)	681(1), (2), (3), (4)	Continues in force for CT purposes.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(13)	653(1)	Continues in force for CT purposes.
702 Application to Scotland		
	653(2), 664(6)	Continues in force for CT purposes.
710 Meaning of “securities”, “transfer” etc for purposes of sections 711 to 728		
(5)		Repealed in part. See para.294(4) of Sch.1.
714 Treatment of deemed sums and reliefs		
(2)		Repealed in part. Reference to Schedule D.
716 Transfer of unrealised interest		
(3)		Repealed in part. Reference to Schedule D.
730C Exchanges of gilts: traders etc		
(1)	151(1), 152(1)	Repealed.
(2)	151(1), (2), (3), (4)	Repealed.
(3)	152(1), (2), (3)	Repealed.
(4)	151(5), 152(4)	Repealed.
(5)	150(2)	Repealed.
(6)	154(1), (3)	Repealed.
(7)	154(2)	Repealed.
(8)		Repealed. Disapplies s.730C for CT purposes.
(9) (“gilt-edged security”)	153(1)	Repealed.
(9) (“strip”)	153(2), (3), (4), (5)	Repealed.
740 Liability of non-transferors		
(4)		Repealed. Reference to Case VI of Schedule D.
775 Sale by individual of income derived from his personal activities		
(2)		Repealed in part. Reference to Case VI of Schedule D.
776 Transactions in land: taxation of capital gains		
(3)		Repealed in part. Reference to Case VI of Schedule D.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
779 Sale and lease-back: limitation on tax reliefs		
(13)		Repealed in part. See para.314(3) of Sch.1.
781 Assets leased to traders and others		
(4)		Repealed in part. See para.316(4) of Sch.1.
817 Deductions not to be allowed in computing profits or gains		
(2)		Repealed in part. See para.327(3) of Sch.1.
821 Under-deductions from payments made before passing of annual Act		
(1)		Repealed in part. See para.330 of Sch.1.
824 Repayment supplements: individuals and others		
(8)	749	Repealed.
827 VAT penalties etc		
(1)	54(1), (2), (3), 869(3), (4), (5), 872(1)	Continues in force for CT purposes.
(1A)	54(1), (2), 869(3), (4), 872(1)	Continues in force for CT purposes.
(1B)	54(1), (2), 869(3), (4), 872(1)	Continues in force for CT purposes.
(1C)	54(1), (2), 869(3), (4), 872(1)	Continues in force for CT purposes.
(1D)	54(1), (2), 869(3), (4), 872(1)	Continues in force for CT purposes.
(1E)	54(1), (2), 869(3), (4), 872(1)	Continues in force for CT purposes.
(1F)	54(1), (2), 869(3), (4), 872(1)	Continues in force for CT purposes.
(1G)	54(1), (2), 869(3), (4), 872(1)	Continues in force for CT purposes.
(2)	777	Continues in force for CT purposes.
828 Orders and regulations made by the Treasury or Board		
(1)	873(1)	Continues in force for IT and CT purposes.
(3)	873(2)	Continues in force for IT and CT purposes.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(4)	873(3)	Repealed in part. Otherwise continues in force for IT and CT purposes.
830 Territorial sea and designated area		
(2)	874(2)	Continues in force for CT purposes.
(3)	874(1)	Repealed in part. Otherwise continues in force for CT purposes.
832 Interpretation of the Tax Acts		
(1) (“authorised unit trust”)	375(1), 378, 388(1), 391	Continues in force for IT and CT purposes.
(1) (“the Board”)	878(1)	Continues in force for IT and CT purposes.
(1) (“farm land”)	876(1), (2)	Continues in force for CT purposes.
(1) (“market garden land”)	876(5)	Continues in force for CT purposes.
(1) (“Ulster Savings Certificates”)	693(7)	Repealed.
(1) (“the year 1988-89”)	878(1)	Continues in force for IT and CT purposes.
(1) (“year of assessment”)	878(1)	Continues in force for IT and CT purposes.
Sch.4A Creative artists: relief for fluctuating profits		
para.1	221(1)	Repealed.
para.2(1)	221(2)	Repealed.
para.2(2)	221(3)	Repealed.
para.3(1)	222(1)	Repealed.
para.3(2)	222(1)	Repealed.
para.4(1)	222(3)	Repealed.
para.4(2)	222(4)	Repealed.
para.4(3)	222(2)	Repealed.
para.5	222(5), (6)	Repealed.
para.6(1)	223(1)	Repealed.
para.6(2)	223(3)	Repealed.
para.6(3)	223(4)	Repealed.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.6(4)	224(1)	Repealed.
para.7(1)		Repealed. See para.382 of Sch.1 (amendments to TMA 1970 Sch.1B).
para.7(2)		Repealed. See para.382 of Sch.1 (amendments to TMA 1970 Sch.1B).
para.7(3)		Repealed. See para.382 of Sch.1 (amendments to TMA 1970 Sch.1B).
para.7(4)		Repealed. See para.382 of Sch.1 (amendments to TMA 1970 Sch.1B).
para.7(5)		Repealed. See para.382 of Sch.1 (amendments to TMA 1970 Sch.1B).
para.8(1)	224(4)	Repealed.
para.8(2)	224(5)	Repealed.
para.9(1)		Repealed. See para.382 of Sch.1 (amendments to TMA 1970 Sch.1B).
para.9(2)		Repealed. See para.382 of Sch.1 (amendments to TMA 1970 Sch.1B).
para.9(3)		Repealed. See para.382 of Sch.1 (amendments to TMA 1970 Sch.1B).
para.9(4)		Repealed. See para.382 of Sch.1 (amendments to TMA 1970 Sch.1B).
para.9(5)		Repealed. See para.382 of Sch.1 (amendments to TMA 1970 Sch.1B).
para.9(6)		Repealed. See para.382 of Sch.1 (amendments to TMA 1970 Sch.1B).
para.10(1)	225(1), (2), (3)	Repealed.
para.10(2)	225(4)	Repealed.
para.11(1)	221(4)	Repealed.
para.11(2)	221(5), 224(3)	Repealed.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.12		Repealed. See para.382 of Sch.1 (amendments to TMA 1970 Sch.1B).
para.13(1)	224(5)	Repealed.
para.13(2)		Repealed. See para.382 of Sch.1 (amendments to TMA 1970 Sch.1B).
para.13(3)		Repealed. See para.382 of Sch.1 (amendments to TMA 1970 Sch.1B).
para.14		Repealed. See para.382 of Sch.1 (amendments to TMA 1970 Sch.1B).
Sch.5 Treatment of farm animals etc for purposes of Case I of Schedule D		
para.1(1)	30(1)	Continues in force for CT purposes.
para.1(2)	30(1), (2), 111(1), (2)	Continues in force for CT purposes.
para.1(3)	111(1)	Continues in force for CT purposes.
para.2(1)	111(2), 124(6)	Continues in force for CT purposes.
para.2(2)	124(1), (4)	Continues in force for CT purposes.
para.2(3)	124(2)	Repealed in part. Otherwise continues in force for CT purposes.
para.2(4)	124(5), (7)	Repealed in part. Otherwise continues in force for CT purposes.
para.2(5)	124(2)	Repealed.
para.2(6)	124(2), (3)	Repealed in part. Otherwise continues in force for CT purposes.
para.3(1)	111(2)	Continues in force for CT purposes.
para.3(2)	114(1), (2), 115(1), (2)	Continues in force for CT purposes.
para.3(3)	115(1), (3), (4), 120(6)	Continues in force for CT purposes.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.3(4)	116(1), (2), (4)	Continues in force for CT purposes.
para.3(5)	116(5)	Continues in force for CT purposes.
para.3(6)	117(2), (3), (4), (5)	Continues in force for CT purposes.
para.3(7)	120(1), (2), (6)	Continues in force for CT purposes.
para.3(8)	119(1), (2), (3), 120(1), (5), 122(1), (4)	Continues in force for CT purposes.
para.3(9)	120(1), (2), (3), (5), 121(2), (3), (4), 122(1), (2), (3), 123(2), (3), (4)	Continues in force for CT purposes.
para.3(10)	118(1), (2), (3), (4), (5)	Continues in force for CT purposes.
para.3(11)	120(4)	Continues in force for CT purposes.
para.3(12)	113(3), (4)	Continues in force for CT purposes.
para.4	125(1), (2)	Continues in force for CT purposes.
para.5(1)	127(1), (2), (4), (5), (6), 175(3)	Continues in force for CT purposes.
para.5(2)	127(2), (3), 175(3), 878(6)	Continues in force for CT purposes.
para.6(1)	126(1), (2), (4)	Continues in force for CT purposes.
para.6(2)	126(2)	Repealed in part. Otherwise continues in force for CT purposes.
para.6(3)	126(3)	Repealed in part. Otherwise continues in force for CT purposes.
para.6(4)	126(2)	Repealed in part. Otherwise continues in force for CT purposes.
para.6(5)	126(2)	Continues in force for CT purposes.
para.7	30(1)	Continues in force for CT purposes.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.8(1)	112(1)	Continues in force for CT purposes.
para.8(2)	112(3), (4)	Continues in force for CT purposes.
para.8(3)	112(5), (6)	Continues in force for CT purposes.
para.8(4)	112(1), 113(5)	Continues in force for CT purposes.
para.8(5)	112(1), (2)	Continues in force for CT purposes.
para.8(6)	113(2)	Continues in force for CT purposes.
para.9(1)	30(1), (4), 111(3)	Continues in force for CT purposes.
para.9(2)	30(1), 112(1)	Continues in force for CT purposes.
para.9(3)	113(5)	Continues in force for CT purposes.
para.9(4)	30(3), 112(1), (7)	Continues in force for CT purposes.
para.9(5)	30(1)	Continues in force for CT purposes.
para.10	128(1), (2)	Continues in force for CT purposes.
para.11	129(1), (2)	Continues in force for CT purposes.
Sch.5AA Guaranteed returns on transactions in futures and options		
para.1(1)	555(1), (2), 556(2), 557	Repealed.
para.1(2)	366(1)	Repealed.
para.1(3)		Repealed. Previously repealed by FA 2002 Sch.27 para.14(2).
para.1(4)	556(2)	Repealed.
para.1(5)	567(3)	Repealed.
para.1(6)	567(1), (2), Sch.1 para.435	Repealed.
para.1(7)	Sch.1 para.435	Repealed. Previously repealed by FA 2002 Sch.27 para.14(2).
para.2(1)	559(1), (2), (3), (4)	Repealed.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.2(2)	559(5), (6)	Repealed.
para.2(3)		Repealed. Previously repealed by FA 2002 Sch.27 para.14(3).
para.3(1)	560(1), (2), (3), (4)	Repealed.
para.3(2)	560(5)	Repealed.
para.3(3)	560(6)	Repealed.
para.4(1)		Repealed: unnecessary.
para.4(2)	559(7), 562(1), 566(5)	Repealed.
para.4(3)	562(2), (3), (4)	Repealed.
para.4(4)	563(1), (2), (3), (4), (5)	Repealed.
para.4(4A)		Repealed. Previously repealed by FA 2002 Sch.27 para.14(4).
para.4(5)	563(6)	Repealed.
para.4(6) (“future”)	558(1)	Repealed.
para.4(6) (“option”)	558(2)	Repealed.
para.4(6) (“traded option”)	558(2), 562(4)	Repealed.
para.4A(1)	564(1), (2), (3), (8)	Repealed.
para.4A(2)	564(4), (6)	Repealed.
para.4A(3)	564(4), (5), (6)	Repealed.
para.4A(4)	564(7)	Repealed.
para.4A(5)	Sch.1 para.435	Repealed.
para.4A(6)	Sch.1 para.435	Repealed.
para.4A(7)	Sch.1 para.435	Repealed.
para.4A(8)	Sch.1 para.435	Repealed.
para.4A(9)	Sch.1 para.435	Repealed.
para.4A(10)	Sch.1 para.435	Repealed.
para.4A(10A)		Repealed. Previously repealed by FA 2002 Sch.27 para.14(5).
para.4A(11)	565(1), (3), (4)	Repealed.
para.4A(11) (“future”)	558(1)	Repealed.
para.4A(11) (“option”)	558(2)	Repealed.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.4A(12)	565(2)	Repealed.
para.5(1)	561(1)	Repealed.
para.5(2)	561(2)	Repealed.
para.5(3)	561(3), (4), (5), (6)	Repealed.
para.5(4) (“scheme or arrangements”)	561(7)	Repealed.
para.6(1)	566(1)	Repealed.
para.6(2)	566(4)	Repealed.
para.6(3)	566(2), (3)	Repealed.
para.6(3A)		Repealed. Previously repealed by FA 2002 Sch.27 para.14(6).
para.6(4)	561(7), 566(6)	Repealed.
para.7(1)	568(1), (5)	Repealed.
para.7(2)	568(1), (2), (3), (4), Sch.2 para.95	Repealed.
para.7(3)	568(6), (7), 878(1)	Repealed.
para.8	569(1), (2)	Repealed.
para.9(1)		Repealed. Previously repealed by FA 2002 Sch.27 para.14(7).
para.9(2)		Repealed. Previously repealed by FA 2002 Sch.27 para.14(7).
para.9(3)		Repealed. Previously repealed by FA 2002 Sch.27 para.14(7).
para.9(4)		Repealed. Previously repealed by FA 2002 Sch.27 para.14(7).
para.9(5)		Repealed. Previously repealed by FA 2002 Sch.27 para.14(7).
para.9(6)		Repealed. Previously repealed by FA 2002 Sch.27 para.14(7).
para.9(7)		Repealed. Previously repealed by FA 2002 Sch.27 para.14(7).

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.15 Qualifying policies		
para.20(1)	542(1), (2), (3), (4), (5), (6), (7), (8)	Continues in force for CT purposes.
para.20(2)	495(2), 542(1), (2), (3), (4), (5)	Continues in force for CT purposes.
para.20(3)	495(1), 507(6), 510(3)	Continues in force for CT purposes.
para.20(4)	Sch.2 para.101	Continues in force for CT purposes.
para.24(1)	476(3), Sch.2 paras.103(1), 111(1)	Continues in force for CT purposes.
para.27(1)	Sch.2 para.103(1), (2), 111(1)	Continues in force for CT purposes.
para.27(2)	Sch.2 para.103(1), (3), 111(1)	Continues in force for CT purposes.
Sch.15A Contractual savings schemes		
para.1		Repealed. Introductory.
para.2(1)	703(3)	Repealed.
para.2(2)	703(2), (3)	Repealed.
para.3	704(6)	Repealed.
para.4(1)	705(2)	Repealed.
para.4(2)	705(3)	Repealed.
para.4(3)	705(4)	Repealed.
para.5(1)	706(1), (2)	Repealed.
para.5(2)	706(3)	Repealed.
para.5(3)	706(2)	Repealed.
para.6(1)	705(1), 706(1), (2)	Repealed.
para.6(2)	706(3)	Repealed.
para.6(3)	706(2)	Repealed.
para.7(1)	707(3)	Repealed.
para.7(2)	707(4)	Repealed.
para.8(1)	708(1), (2), (3)	Repealed.
para.8(2)	708(2)	Repealed.
para.8(3)	708(2), (4)	Repealed.
para.9(1)	708(1), (2)	Repealed.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.9(2)	708(3)	Repealed.
para.9(3)	708(2)	Repealed.
para.10(1)	708(1), (2)	Repealed.
para.10(2)	708(3)	Repealed.
para.11(1)	708(1), (3)	Repealed.
para.11(2)	708(2)	Repealed.
para.12(1)	708(4)	Repealed.
para.12(2)	708(4)	Repealed.
para.12(3)	708(4)	Repealed.
para.12(4)	708(4)	Repealed.
Sch.15B Venture capital trusts: relief from income tax		
para.4(1)		Repealed in part. Reference to Schedule D.
para.4(2)		Repealed in part. Reference to Schedule D.
para.7(1)	709(1), (2)	Repealed.
para.7(2)	709(3)	Repealed.
para.7(3)	709(1), (2), (4), (6)	Repealed.
para.8(1)	709(4), 710(2)	Repealed.
para.8(2)	709(1), (2), (4), (6), (7)	Repealed.
para.8(3)	712(1), (2), (3), (4)	Repealed.
para.8(4)	712(1), (2), (3), (4)	Repealed.
para.8(5)	709(5), (8)	Repealed.
para.8(6)	710(2), (4), (5), 711(1), (2), (3), (4)	Repealed.
para.9(1)	709(8)	Repealed.
para.9(2)	709(8)	Repealed.
Sch.27 Distributing funds		
para.3(1)		Repealed in part. Reference to Case VI of Schedule D.
Sch.30 Transitional provisions and savings		
para.2(1)	Sch.2 para.70	Continues in force for CT purposes.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.3(1)	Sch.2 para.70	Continues in force for CT purposes.
para.3(3)	Sch.2 para.70	Continues in force for CT purposes.
para.3(4)	Sch.2 para.70	Continues in force for CT purposes.
para.4	Sch.2 para.71	Continues in force for CT purposes.
para.5(6)		Repealed in part. See para.352(2) of Sch.1. Otherwise unnecessary.
para.5(8)		Repealed in part. See para.352(2) of Sch.1. Otherwise unnecessary.
para.5(11)		Repealed in part. See para.352(2) of Sch.1. Otherwise unnecessary.
para.18		Repealed: unnecessary.
para.18A(1)		Repealed: unnecessary.
para.18A(2)		Repealed: unnecessary.

Employment Act 1988 (c. 19)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.3 Minor and consequential amendments		
para.15		Repealed. Amends ICTA s.127(1)(a) (inserted words not rewritten).

Finance Act 1988 (c. 39)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
36 Annual payments		
(3)	Sch.2 para.146	Continues in force for IT and CT purposes.
61 Minor and consequential amendments		
(1)	367(3)	Repealed in part. Amends ICTA s.20.

Finance Act 1988 (c. 39) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
73 Consideration for certain restrictive undertakings		
(2)	31(1), (2), (3), 69(1), (2)	Continues in force for CT purposes.
Sch.3 Married couples: minor and consequential provisions		
para.2		Repealed. Amended ICTA s.62 (subsequently replaced by version substituted by FA 1994 s.202).
para.3		Repealed. Amended ICTA s.63 (subsequently replaced by version substituted by FA 1994 s.202).
para.32	Sch.2 para.146	Continues in force for IT and CT purposes.
Sch.6 Commercial woodlands		
para.2(1)	11(2), 768(1), (2)	Continues in force for CT purposes.
para.3(2)	11(1), 768(1)	Continues in force for CT purposes.

Copyright, Designs and Patents Act 1988 (c. 48)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.7 Consequential amendments: general		
para.36(3)	253(2)	Repealed. Amends ICTA s.103(3)(bb).

Finance Act 1989 (c. 26)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
43 Schedule D: computation		
(1)	36(1), (2), 865(1), (3)	Continues in force for CT purposes.
(2)	37(1), 865(5)	Continues in force for CT purposes.
(3)	37(2), 865(5)	Continues in force for CT purposes.
(4)	36(3), 865(4)	Continues in force for CT purposes.

Finance Act 1989 (c. 26) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(5)	37(3), 865(5)	Continues in force for CT purposes.
(6)	37(4), 865(5)	Continues in force for CT purposes.
(7)	37(5), 865(5)	Continues in force for CT purposes.
76 Non-approved retirement benefit schemes		
(6C)		Repealed in part. Corrects missed consequential from ITEPA 2003.
109 Settlements where settlor retains interest in settled property		
(4)	Sch.2 para.134(2), (3)	Repealed. Amends ICTA s.677(2).
112 Security: trades etc (supplementary)		
(1)	81(1)	Repealed.
(2)	81(1), (2)	Repealed.
(3)	81(1)	Repealed.
(4)	81(1)	Repealed.
(5)	81(2)	Repealed.
(6)	81(2)	Repealed.
(7)	81(4)	Repealed.
(8)	81(4)	Repealed.
113 Security: trades etc		
(1)	81(1), (7)	Repealed.
(2)	81(3)	Repealed.
(3)	81(5)	Repealed.
(4)	81(6)	Repealed.
(5)	81(6)	Repealed.
Sch.9 Life policies etc held by companies		
para.6(2)	501(1), (4), (5)	Repealed in part. Amends ICTA s.548(1).
Sch.12 Close companies		
para.1		Repealed in part. See para.412 of Sch.1.

Finance Act 1990 (c. 29)		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
25 Donations to charity by individuals		
(9)		Repealed in part. See para.415(3) of Sch.1.
28 Tax-exempt special savings accounts		
(1)		Repealed. Inserts ICTA ss.326A to 326C.
(2)		Repealed. Amends TMA 1970 s.98 (Table). See para.379 of Sch.1.
(3)		Repealed. Previously repealed by TCGA 1992 Sch.12.
29 Extension of SAYE		
	702(1), (3), 703(2), 704(2), (4), 705(1)	Repealed. Amends ICTA s.326.
126 Pools payments for football ground improvements		
(1)	162(1), (2), 748(1), (2), (3)	Continues in force for CT purposes.
(2)	162(3)	Continues in force for CT purposes.
(3)	748(1)	Continues in force for CT purposes.
Sch.7 Overseas life insurance business		
para.2		Repealed. Amended ICTA s.231(1). Inserted reference to ICTA s.441A which was later repealed.
Sch.14 Amendments correcting errors in the Taxes Act 1988		
para.4(1)	771(2), Sch.1 paras.611, 614	Repealed. Amends ICTA s.322.
para.5	703(2), 704(2)	Repealed. Amends ICTA s.326(2).

Enterprise and New Towns (Scotland) Act 1990 (c. 35)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.4 Minor and consequential amendments		
Para.15	207(3)	Repealed. Amends ICTA s.127(1).

Finance Act 1991 (c. 31)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
70 Personal equity plans		
	694(4), 695(4)	Repealed. Amends ICTA s.333.
121 Pools payments to support games etc		
(1)	162(1), (2), 748(1), (2), (4)	Continues in force for CT purposes.
(2)	162(3)	Continues in force for CT purposes.
(3)	748(1)	Continues in force for CT purposes.
Sch.7 Basic life assurance and general annuity business		
para.9(1)	531(1),(3), Sch.1 para.147, Sch.2 paras.98, 109(1), (3)	Repealed. Amends ICTA s.547(5A).
para.9(2)	531(1), (3), Sch.2 para.109(2)	Repealed. Amends ICTA s.547(6).
para.9(3)	531(4), 532(5)	Repealed. Inserts ICTA s.547(9) (now s.547(13)).
para.9(4)	Sch.2 para.109(1), (4)	Repealed. Amends ICTA s.549(2).

Social Security Contributions and Benefits Act 1992 (c. 4)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
15 Class 4 contributions recoverable under the Income Tax Acts		
(1)		Repealed in part. See para.420(3) of Sch.1.
(2)		Repealed in part. See para.420(3) of Sch.1.
(3)		Repealed in part. See para.420(3) of Sch.1.
(3A)		Repealed in part. See para.420(3) of Sch.1.
(4)		Repealed: unnecessary as a result of other amendments to s.15.
Sch.2 Levy of Class 4 contributions with income tax		
para.3(1)		Repealed in part. See para.422(4) of Sch.1.

Social Security Contributions and Benefits Act 1992 (c. 4) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.3(4)		Repealed in part. See para.422(4) of Sch.1.
para.3(5)		Repealed in part. See para.422(4) of Sch.1.
para.4		Repealed in part. See para.422(4) of Sch.1.
para.5		Repealed in part. See para.422(5) of Sch.1.
para.7		Repealed in part. See para.422(6) of Sch.1.

Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
15 Class 4 contributions recoverable under the Income Tax Acts		
(1)		Repealed in part. See para.424(2) of Sch.1.
(2)		Repealed in part. See para.424(3) of Sch.1.
(3)		Repealed in part. See para.424(3) of Sch.1.
(3A)		Repealed in part. See para.424(3) of Sch.1.
(4)		Repealed: unnecessary as a result of other amendments to s.15.
Sch.2 Levy of Class 4 contributions with income tax		
para.3(1)		Repealed in part. See para.425(4) of Sch.1.
para.3(4)		Repealed in part. See para.425(4) of Sch.1.
para.3(5)		Repealed in part. See para.425(4) of Sch.1.
para.4		Repealed in part. See para.425(4) of Sch.1.
para.5		Repealed in part. See para.425(5) of Sch.1.
para.7		Repealed in part. See para.425(6) of Sch.1.

Taxation of Chargeable Gains Act 1992 (c. 12)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
60 Nominees and bare trustees		
(1)	711(5)	Continues in force for IT and CT purposes.
143 Commodity and financial futures and qualifying options		
(2)	779(3)	Continues in force for IT and CT purposes.
151A Venture capital trusts: relief		
(4)	711(2), (3), (4)	Continues in force for IT and CT purposes.
(5)	711(1)	Continues in force for IT and CT purposes
288 Interpretation		
(6) (“recognised futures exchange”)	558(3)	Continues in force for IT and CT purposes.
Sch.10 Consequential amendments		
para.14(5)		Repealed. Amends ICTA s.122(4)(a).
para.14(16)	412(5)	Repealed. Amends ICTA s.251(5) and (6).
para.14(19)		Repealed in part. Amends ICTA s.399(1).
para.14(52)	749	Repealed. Amends ICTA s. 824(8).

Finance (No.2) Act 1992 (c. 48)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
19 Lower rate: further provisions		
(2)	536(1), 537	Repealed in part. Amends ICTA s.550(3).
(3)	669(3)	Repealed in part. Amends ICTA s.699(2).
(6)	421(1)	Repealed in part. Amends ICTA s.421(1).
40A Revenue nature of expenditure on master versions of films		
(1)	130(2), (3), 134(1), (4), 613	Continues in force for CT purposes.
(2)	134(2), 613	Continues in force for CT purposes.

Finance (No.2) Act 1992 (c. 48) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	134(3)	Continues in force for CT purposes.
(5)	130(2), (3), (4), 132(1)	Continues in force for CT purposes.
40B Allocation of expenditure to periods		
(1)	135(1), 613	Continues in force for CT purposes.
(3)	133, 613	Continues in force for CT purposes.
(4)	135(3), (4)	Continues in force for CT purposes.
(5)	135(5)	Continues in force for CT purposes.
40C Cases where section 40B does not apply		
(1)	135(6), (7)	Continues in force for CT purposes.
(2)	135(1), 613	Continues in force for CT purposes.
40D Election for sections 40A and 40B not to apply		
(1)	143(1)	Continues in force for CT purposes.
(2)	143(1)	Continues in force for CT purposes.
(3)	143(2), (3), (4)	Continues in force for CT purposes.
(4)	143(4)	Continues in force for CT purposes.
(5)	133	Continues in force for CT purposes.
(6)	143(5)	Continues in force for CT purposes.
(7)	143(6)	Continues in force for CT purposes.
41 Relief for preliminary expenditure		
(1)	136, 137(1), (3), (4), (6), 613	Continues in force for CT purposes.
(2)	130(6)	Continues in force for CT purposes.

Finance (No.2) Act 1992 (c. 48) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	137(2)	Continues in force for CT purposes.
(4)	137(2)	Continues in force for CT purposes.
(5)	137(5)	Continues in force for CT purposes.
(7)	135(6), 137(7), (8)	Continues in force for CT purposes.
(8)	Sch.2 para.33	Continues in force for CT purposes.
42 Relief for production or acquisition expenditure		
(1)	136, 138(1), (2), 139(1), (2), (5), 140(1), (3), (6), 613	Continues in force for CT purposes.
(2)	130(3), 136, 138(1), 139(1)	Continues in force for CT purposes.
(3)	130(3), 136, 138(1), 140(1)	Continues in force for CT purposes.
(4)	138(3), (4), (5)	Continues in force for CT purposes.
(5)	138(6)	Continues in force for CT purposes.
(7)	138(7), 139(6), 140(7)	Continues in force for CT purposes.
(8)	136, 613	Continues in force for CT purposes.
(9)	Sch.2 para.34	Continues in force for CT purposes.
43 Interpretation of sections 41 and 42		
(1)	130(2), (3), 131(1), (4), 132(1), (2), (3), 133	Continues in force for CT purposes.
(2)	130(4), 131(1), (2), (3)	Continues in force for CT purposes.
(3)	131(5)	Continues in force for CT purposes.
59 Furnished accommodation		
		Repealed. Introduces Sch.10.
60 Deduction on account of certain payments		
(1)	839(3)	Repealed. Amends ICTA s.347A(5).

Finance (No.2) Act 1992 (c. 48) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)		Repealed: spent commencement.
Sch.8 Rights in pursuance of deposits		
para.6	Sch.2 para.93	Continues in force for CT purposes.
Sch.10 Furnished accommodation		
para.1	785(1), 786(1), 787(1), (2), 789(1)	Repealed.
para.2(1)	785(1), 786(1)	Repealed.
para.2(2)	786(1)	Repealed.
para.2(3)	785(1), (2), (3)	Repealed.
para.2(4)	785(1), (2), (3)	Repealed.
para.3	786(3), (4)	Repealed.
para.4	786(1), (3), (4)	Repealed.
para.5(1)	789(1)	Repealed.
para.5(2)	789(2)	Repealed.
para.5(3)	790(2)	Repealed.
para.5(4)	789(2), (3), 790(1), (3)	Repealed.
para.6	789(4), (5)	Repealed.
para.7	787(1), (2)	Repealed.
para.8	786(2), 790(1)	Repealed.
para.9(1)	788(1), 791	Repealed.
para.9(2)	792(1), (2), 793(2)	Repealed.
para.9(3)	793(3), 802	Repealed.
para.9(4)	788(1)	Repealed.
para.9(5)	802	Repealed.
para.9(6)	788(2), 791	Repealed.
para.10(1)	799(1), (2)	Repealed.
para.10(2)	799(2)	Repealed.
para.10(3)	799(2)	Repealed.
para.10(4)	799(3)	Repealed.
para.10(5)	801(1), (2)	Repealed.
para.11(1)	788(1), 795	Repealed.

Finance (No.2) Act 1992 (c. 48) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.11(2)	796(2), (3), 797(2), (3), (4), (5)	Repealed.
para.11(3)	796(2), (3), (4), 797(2), (3), (4), (5)	Repealed.
para.11(4)	796(2), 797(2), (3)	Repealed.
para.11(5)	796(2), (3), (4), 797(2), (3), (4), (5)	Repealed.
para.11(6)	796(2), 797(3), 802	Repealed.
para.11(7)	788(2), 795, 796(5), 797(2)	Repealed.
para.12(1)	800(1)	Repealed.
para.12(2)	800(2), (5)	Repealed.
para.12(3)	800(2), (3)	Repealed.
para.12(4)	800(4), (5)	Repealed.
para.12(5)	800(6)	Repealed.
para.12(6)	800(6)	Repealed.
para.12(7)	801(1), (2)	Repealed.
para.13		Repealed: spent commencement.

Finance Act 1993 (c. 34)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
77 Application of lower rate		
(3)	409(1)	Repealed. Amends ICTA s.249(4).
110 Waste disposal expenditure		
(3)	Sch.2 paras.45, 46	Continues in force for CT purposes.
183 Consequential amendments		
(1)	366(2), (3), 367(2), (3), 575(3)	Repealed. Amends ICTA s.20(2).
Sch.6 Taxation of distributions: supplemental provisions		
para.2(1)		Repealed. Amends ICTA s.233 (superseded by later amendments).
para.2(2)	399(1), (3), (4), (5), (6), 400(4), (5)	Repealed. Amends ICTA s.233.

Finance Act 1993 (c. 34) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.2(3)		Repealed. Amends ICTA s.233 (superseded by later amendments).
para.6	539(4), (5), (6), 669(3)	Repealed. Amends ICTA ss.549(2) and 699(2).
para.7	640(1), (3), Sch.2 para.134(2), (3)	Repealed. Amends ICTA s.677(2), (6) and (7).

Finance Act 1994 (c. 9)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
79 Relief for maintenance payments		
(1)	Sch.2 para.146	Continues in force for IT and CT purposes.
(2)	Sch.2 para.146	Continues in force for IT and CT purposes.
144 Debts released in voluntary arrangement: relief from tax		
(6)	35(1)	Continues in force for CT purposes.
200 Assessment on current year basis		
	7(1), 197(1), 198(1), (2), 200(3), (4), 201(1)	Repealed. Substitutes ICTA s.60.
201 Basis of assessment at commencement		
	199(1), 200(2), 202(2)	Repealed. Substitutes ICTA s.61.
202 Change of basis period		
	197(2), 214(1), (2), (3), 215(1), (2), 216(1), (2), (3), (4), 219(1), (2), (3)	Repealed. Substitutes ICTA s.62.
203 Conditions for such a change		
	217(2), (3), (4), (5), (6), 218(1), (2), (3), (4), (5), (6), (7)	Repealed. Inserts ICTA s.62A.
204 Basis of assessment on discontinuance		
	200(5), 202(1), 215(1), 216(1)	Repealed. Substitutes ICTA s.63.
205 Overlap profits and overlap losses		
	204, 205(1), (2), 206, 220(1), (2), (3)	Repealed. Inserts ICTA s.63A.

Finance Act 1994 (c. 9) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
206 Basis of assessment under Case III		
	370(1), 424(1), 428(1), 580(1), 615(1), 684(1)	Repealed. Inserts ICTA s.64.
207 Basis of assessment under Cases IV and V		
(1)	370(1), 403(1), 684(1), 688(1)	Repealed. Amends ICTA s.65(1).
(2)	7(1), (2)	Repealed. Amends ICTA s.65(3).
(3)		Repealed. Repeals part of ICTA s.65(5).
(4)		Repealed. Repeals ICTA ss.66, 67.
(5)	370(1), 403(1), 424(1), 428(1), 572(1), (2), 580(1), 582(2), (3), (4), (5), 610(1), 612(2), (3), (4), (5), 615(1), 617(3), (4), (5), (6), 657(1), 684(1), 831(5), 839(1), (2), (3), (4), (5), Sch.1 paras.606, 607, 609	Repealed. Amends ICTA s.68.
(6)		Repealed: spent commencement.
208 Basis of assessment under Cases VI		
	337(1), 347, 553, 556(1), 580(1), 582(2), (3), (4), (5), 585(1), 591(1), 592(1), 610(1), 612(2), (3), (4), (5), 615(1), 617(3), (4), (5), (6), 621, 688(1)	Repealed. Substitutes ICTA s.69.
216 Effect of change in ownership of trade, profession or vocation		
(1)	77(5), 79(2), 173(3), 182(2), 246(3), (4), 353(2),(3), 860(1), (2)	Repealed. Inserts ICTA s.113(2).
(4)		Repealed. Amends ICTA s.389(4). See para.165 of Sch.1 (substitutes new s.389(4)).
219 Taxation of profits		
(5)	366(2), (3), 367(2), (3), 575(3)	Repealed. Amends ICTA s.20(2).
Sch.9 Mortgage interest relief etc.		
para.1		Repealed. Inserts ICTA s.74(1)(o).

Finance Act 1994 (c. 9) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.20 Changes for facilitating self-assessment: transitional provisions and savings		
para.1(1)	Sch.2 para.52(5)	Repealed.
para.1(2)	Sch.2 para.52(5)	Repealed.
para.1(3)	Sch.2 para.52(5)	Repealed.
para.1(4)	Sch.2 para.52(5)	Repealed.
para.2(1)	Sch.2 para.52(1)	Repealed.
para.2(2)		Repealed: spent transitional.
para.2(3)		Repealed: spent transitional.
para.2(4)	Sch.2 para.52(2)	Repealed.
para.2(4A)	Sch.2 para.52(3)	Repealed.
para.2(4B)	Sch.2 para.52(4)	Repealed.
para.2(5)		Repealed: spent transitional.
para.3(1)		Repealed: spent transitional.
para.3(2)		Repealed: spent transitional.
para.3(3)		Repealed: spent transitional.
para.3(4)		Repealed: spent transitional.
para.3(5)		Repealed: spent transitional.
para.4(1)		Repealed: spent transitional.
para.4(2)		Repealed: spent transitional.
para.4(3)		Repealed: spent transitional.
para.5		Repealed: spent transitional.
para.6(1)	Sch.2 para.53(1)	Repealed.
para.6(2)		Repealed: spent transitional.
para.6(3)		Repealed: spent transitional.
para.6(4)	Sch.2 para.53(3)	Repealed.
para.7		Repealed: spent transitional.
para.8		Repealed: spent transitional.
para.9(1)		Repealed: spent transitional.
para.9(2)		Repealed: spent transitional.
para.10(1)		Repealed: spent transitional.
para.10(2)		Repealed: spent transitional.
para.10(3)		Repealed: spent transitional.

Finance Act 1994 (c. 9) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.10(4)		Repealed: spent transitional.
para.10(5)		Repealed: spent transitional.
para.10(5A)		Repealed: spent transitional.
para.10(6)		Repealed: spent transitional.
para.11(1)		Repealed in part. Cross reference to para.12. Otherwise continues in force for IT purposes.
para.12(1)		Repealed: spent transitional.
para.12(2)		Repealed: spent transitional.
para.13		Repealed: spent transitional.
para.14(1)	Sch.2 paras.52(1), 53(1)	Continues in force for IT purposes.
para.14(2)	Sch.2 para.53(2)	Continues in force for IT purposes.

Finance Act 1995 (c. 4)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
55 Qualifying life insurance policies		
(8)	474(4), 531(5), (6), Sch.2 para.85	Repealed in part. Amends ICTA s.553(7).
56 Foreign life policies etc		
(1)	532(1), (2), (3), (4), (5), 533(2), (3), (4), (5), (6), (7), Sch.2 para.109(3)	Repealed. Amends ICTA s.547(5A) and inserts ICTA s.547(6A).
(2)	531(1), 532(1), (2), (3), (4), (5), 533(2), (3), (4), (5), (6), (7)	Repealed. Amends ICTA s.553(6) and inserts ICTA s.553(6A).
(3)	534(1), (2), (3)	Repealed.
(4)	Sch.2 para.89	Repealed.
62 Follow-up TESSAs		
(1)		Repealed. Introductory.
(2)		Repealed. Inserts ICTA s.326BB.
(3)		Repealed. Amends ICTA s.326C.

Finance Act 1995 (c. 4) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(4)		Repealed. Amends ICTA s.326C.
(5)		Repealed. Amends ICTA s.326C.
(6)		Repealed. Amends ICTA s.326C.
63 TESSAs: European institutions		
(1)		Repealed. Introductory.
(2)		Repealed. Amends ICTA s.326A.
(3)		Repealed. Amends ICTA s.326A.
(4)		Repealed. Inserts ICTA s.326D.
(5)		Repealed: spent commencement.
64 Personal equity plans: tax representatives		
(1)	697(1), (2), (3), 698(2), (3), (4), (5), (6)	Repealed. Inserts ICTA s.333A.
(2)		Repealed. Inserts TCGA 1992 s.151(2A). See para.436 of Sch.1 (substitutes new section 151(2) for section 151(2) and (2A)).
65 Contractual savings schemes		
		Repealed. Introduces Sch.12.
76 Untaxed income of a deceased person's estate		
(2)	466(1), (2), 664(1), (2), 878(1)	Repealed. Amends ICTA s.547(1)(c) and inserts ICTA s.547(7A).
(3)	466(1), (2), 878(1)	Repealed. Inserts ICTA s.547(7A).
122 Change of residence		
(1)		Repealed: introductory.
(2)	Sch.2 para.52(2)	Repealed. Amends FA 1994 Sch.20 para.2(4).
(3)	Sch.2 para.52(3), (4)	Repealed. Inserts FA 1994 Sch.20 para.2(4A), (4B).

Finance Act 1995 (c. 4) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(4)		Repealed. Amends FA 1994 Sch.20 para.10(5).
(5)		Repealed. Inserts FA 1994 Sch.20 para.10(5A).
124 Change of residence		
(1)	17(1), (2), (3)	Repealed. Inserts ICTA s.110A.
(2)		Repealed: spent commencement.
125 Non-resident partners		
(2)	243(5), 830(1), (2), 849(3), 852(6), (7), 854(5)	Repealed. Inserts ICTA s.112(1) to (1B).
(3)	858(1)	Repealed. Amends ICTA s.112(4) and (6).
145 Payment of rent &c, under deduction of tax		
(2)	339(1), (2)	Repealed. Substitutes ICTA s.121(1).
154 Short rotation coppice		
(1)	876(3), (4)	Continues in force for CT purposes.
(3)	876(6)	Continues in force for CT purposes.
Sch.6 Amendments in connection with charge under Schedule A		
para.17		Repealed. Inserts reference to Schedule A in ICTA s.368(3) and (4). See para.154(2) and (3) of Sch.1.
para.38	785(1), 786(1)	Repealed. Amends F(No.2)A 1992 Sch.10 para.2(1).
Sch.12 Contractual savings schemes		
para.1		Repealed. Introductory.
para.2(1)	703(2), 704(2), (4), (5), 705(1)	Repealed. Amends ICTA s.326(2), (3), (4).
para.2(2)	703(2), 704(2), (4), (5), 705(1)	Repealed. Amends ICTA s.326(2), (3), (4).
para.2(3)	704(2), Sch.2 para.139	Repealed: spent commencement.
para.3(1)		Repealed. Introductory.

Finance Act 1995 (c. 4) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.3(2)	702(1), (3), 704(2), (4), (5), (6)	Repealed. Amends ICTA s.326(1).
para.3(3)	703(2), 704(2), 705(1)	Repealed. Amends ICTA s.326(2).
para.3(4)	703(2), 704(6), 705(1)	Repealed. Inserts ICTA s.326(5).
para.3(5)	Sch.2 para.140	Repealed.
para.4(1)		Repealed. Introductory.
para.4(2)	703(2), 704(4), (5), (6), 705(1)	Repealed. Amends ICTA s. 326(3), (4), (5).
para.4(3)	Sch.2 para.141(1), (2)	Repealed.
para.5(1)	702(1), 707(1), (2)	Repealed. Inserts ICTA s.326(6), (7), (8).
para.5(2)	Sch.2 para.141(1), (2)	Repealed.
para.6(1)		Repealed. Inserts ICTA s.326(9) (inserts Sch.15A).
para.6(2)	703(2), (3), 704(6), 705(2), (3), (4), 706(1), (2), (3), 707(3), (4), 708(1), (2), (3), (4)	Repealed. Inserts ICTA Sch.15A.
para.7(1)		Repealed: unnecessary.
para.7(2)		Repealed: unnecessary.
para.7(3)		Repealed: unnecessary.
para.8(1)		Repealed: spent transitional.
para.8(2)		Repealed: spent transitional.
Para.8(3)		Repealed: spent transitional.
para.8(4)		Repealed: spent transitional.
para.8(5)		Repealed: spent transitional.
para.8(6)		Repealed: spent transitional.
Sch.17 Settlements: liability of settlor		
para.2	729(3)	Repealed. Amends ICTA s.125(3)(a).
para.4(1)	Sch.2 para.146	Continues in force for IT and CT purposes.
para.5		Repealed. Amends ICTA s.360A(2)(b). See para.153 of Sch.1.

Finance Act 1995 (c. 4) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.6		Repealed. Amends ICTA s.417(3)(b). See para.173 of Sch.1.
para.8		Repealed. Inserts Chapter heading before ICTA s.677.
para.9(1)		Repealed. Introductory.
para.9(2)	635(3), Sch.2 para.134(2), (3)	Repealed. Amends ICTA s.677(2).
para.9(3)	635(3)	Repealed. Amends ICTA s.677(2).
para.9(4)	634(3), Sch.2 para.134(4)	Repealed. Amends ICTA s.677(9).
para.11	620(1), (2), (3), 637(8), 644(1), (2), (3), 645(1), (2), (3), (4), 647(1), (2), 648(1), (2), (3), (4), (5), 878(6)	Repealed. Inserts ICTA s.682A.
para.16		Repealed. Amends ICTA s.694(3). See para.283 of Sch.1.
para.17(2)		Repealed in part. Amends ICTA s.720(6). See para.298(3) of Sch.1.
para.17(3)		Repealed. Amends ICTA s.720(7). See para.298(4) of Sch.1.
para.17(4)		Repealed. Amends ICTA s.720(8)(a). See para.298(5) of Sch.1.
para.18		Repealed. Amends ICTA s.745(6). See para.306 of Sch.1.
para.19		Repealed. Amends ICTA s.783(10)(b). See para.318 of Sch.1.
para.21		Repealed. Amends TMA 1970 s.27(2). See para.368 of Sch.1.
para.23		Repealed. Amends TMA 1970 s.98 (Table). See para.379 of Sch.1.
para.30		Repealed. Amends TCGA 1992 s.97(7). See para.432 of Sch.1.

Finance Act 1995 (c. 4) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.32		Repealed. Amends TCGA 1992 Sch.1 para.2(7). See para.449 of Sch.1.
Sch.22 Prevention of exploitation of Schedule 20 to Finance Act 1994		
para.2(1)		Repealed: spent.
para.2(2)		Repealed: spent.
para.2(3)		Repealed: spent.
para.2(4)		Repealed: spent.
para.2(5)		Repealed: spent.
para.2(6)		Repealed: spent.
para.4(1)		Repealed: spent.
para.4(2)		Repealed: spent.
para.4(3)		Repealed: spent.
para.6(1)		Repealed: spent.
para.6(2)		Repealed: spent.
para.6(3)		Repealed: spent.
para.8(1)		Repealed: spent.
para.8(2)		Repealed: spent.
para.8(3)		Repealed: spent.
para.9(1)		Repealed: spent.
para.9(2)		Repealed: spent.
para.9(3)		Repealed: spent.
para.10(1)		Repealed: spent.
para.10(2)		Repealed: spent.
para.10(3)		Repealed: spent.
para.18(1)		Repealed: spent.
para.18(2)		Repealed: spent.
para.19		Repealed: spent.
para.20(1)		Repealed: spent.
para.20(2)		Repealed: spent.

Finance Act 1996 (c. 8)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
102 Discounted securities: income tax provisions		
		Repealed. Introduces Sch.13.
103 Interpretation of Chapter		
(1) (“gilt-edged securities”)	153(1)	Continues in force for CT purposes.
(1) (“share”)	460(1)	Continues in force for CT purposes.
122 Notional tax deductions and payments		
(3)	400(2), (3)	Repealed. Amends ICTA s.233(1A).
(4)	399(1), (2), (3), (4), (5)	Repealed. Amends ICTA s.233(1).
(5)	414(1)	Repealed. Amends ICTA s.249(4).
(7)		Repealed in part. Repeals ICTA s.547(5)(a) in part.
128 Claims for relief involving two or more years		
(3)	224(4), (5)	Repealed. Inserts ICTA s.96(9).
(4)	257(4), 351(2)	Repealed. Amends ICTA s.108.
143 Annual payments under certain insurance policies		
(1)	735(1), 736(1), (2), (3), 737(1), (2), (3), (4), 738(1), (2), (3), 739(1), (2), (3), (4), 740(1), (2), (3), (4), 741(1), (2), (3), 742, 743(1), (2), (3), Sch.1 paras.592, 610	Repealed. Inserts ICTA s.580A, 580B.
(2)	741(1), (2), (3)	Repealed.
(3)		Repealed: spent commencement.
(4)		Repealed: spent commencement.
(5)		Repealed: spent commencement.
149 Annual payments in residuary cases		
	Sch.2 para.146	Continues in force for IT and CT purposes.

Finance Act 1996 (c. 8) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
150 Income tax exemption for periodical payments of damages and compensation for personal injury		
(1)		Repealed. Introduces Sch.26.
(2)		Repealed: spent commencement.
(3)		Repealed: spent saving.
(4)		Repealed: spent saving.
154 FOTRA securities		
(2)	714(1), (3)	Continues in force for CT purposes.
(3)	714(4)	Continues in force for CT purposes.
(4)	714(5), (6)	Repealed.
(5)	714(7)	Continues in force for CT purposes.
(6)	716(1), (2), (3)	Repealed in part. Otherwise continues in force for CT purposes.
(8)	713(2), (4), (5), (6)	Continues in force for CT purposes.
Sch.6 Taxation of savings at the lower rate		
para.6	409(1)	Repealed. Amends ICTA s.249(4)(c). See para.3 of Sch.1 (amends ICTA s.1A).
para.7(1)		Repealed. Amends ICTA s.326B.
para.7(2)		Repealed. Amends ICTA s.326B.
para.7(3)		Repealed: spent commencement.
para.9		Repealed. Amends ICTA s.421(1)(c). See para.3 of Sch.1 (amends ICTA s.1A).
para.13	539(4), (5), (6), 669(3)	Repealed in part. Amends ICTA ss. 549(2) and 699(2).
Sch.7 Transfer of charge under Schedule C to Schedule D		
para.15		Repealed in part. Repeals ICTA s.322(1) in part.

Finance Act 1996 (c. 8) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.23		Repealed in part. Amends ICTA s.730. See para.300(3) of Sch.1.
Sch.13 Discounted securities: income tax provisions		
para.1(1)	367(1), 427(1), 428(1), (3), 429(1), 437(1), 439(1), 455(1), 830(1), (2)	Repealed.
para.1(2)	437(1), (2), 439(1), (2), (4), 445(6), 455(1)	Repealed.
para.1(3)	428(2), 439(1), 455(1)	Repealed.
para.1(4)	439(1), (4), 454(2), 455(1)	Repealed.
para.2(1)	437(1), 454(1), (4), (6)	Repealed.
para.2(2)	437(1), (2), 454(1), (2), 455(2), (3)	Repealed.
para.2(3)	454(4), 455(2)	Repealed.
para.2(4)	455(2), (3)	Repealed.
para.3(1)	430(1)	Repealed.
para.3(1A)	431(1), (2), (3), (4)	Repealed.
para.3(1B)	431(8)	Repealed.
para.3(1C)	431(2)	Repealed.
para.3(1D)	460(2)	Repealed.
para.3(1E)	431(5)	Repealed.
para.3(1F)	431(6)	Repealed.
para.3(2)	432(1), (2), (3), 434(3), 435(1)	Repealed.
para.3(2A)	432(2)	Repealed.
para.3(2B)	435(1), (2)	Repealed.
para.3(3)	430(1)	Repealed.
para.3(4)	430(1), (2), (3)	Repealed.
para.3(5)		Repealed. Previously repealed by FA 1999 s.65(3).‘
para.3(6)	430(4), 433(3)	Repealed.
para.3(7)	878(5)	Repealed.
para.3(8)	431(7)	Repealed.
para.3A(1)	442(1)	Repealed.
para.3A(2)	430(5), 442(2)	Repealed.

Finance Act 1996 (c. 8) *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.3A(3)	442(3), (4), (5), (6)	Repealed.
para.4(1)	437(1)	Repealed.
para.4(2)	437(3), 440(1), (2), 441(1), (2)	Repealed.
para.4(3)	438(1), (2)	Repealed.
para.4(4)	438(3)	Repealed.
para.4(5)	445(7), (8)	Repealed.
para.5(1)	437(1), 440(4)	Repealed.
para.5(2)	437(1), 440(4), 441(1)	Repealed.
para.5(3)	445(7), (8)	Repealed.
para.6(1)	457(1), (2), (3), (4)	Repealed.
para.6(2)	457(5)	Repealed.
para.6(3)	458(1), (2), 459(3)	Repealed.
para.6(4)	454(5), 458(2)	Repealed.
para.6(5)	454(1)	Repealed.
para.6(6)		Repealed. Previously repealed by FA 2003 Sch.39 para.5(1).
para.6(7)	440(1), (2)	Repealed.
para.6(8)	440(6), (7)	Repealed.
para.7(1)	454(1), (5), Sch.1 para.348(3), Sch.2 paras.82, 83	Repealed.
para.7(2)		Repealed. Previously repealed by FA 2003 Sch.39 para.5(2).
para.7(3)	Sch.1 para.348(3), Sch.2 paras.82, 83	Repealed.
para.7(4)	Sch.1 para.348(3)	Repealed.
para.8(1)	440(1), (2), 441(2)	Repealed.
para.8(2)	440(1), 441(1)	Repealed.
para.8(3)	878(5)	Repealed.
para.8(4)	450(1)	Repealed.
para.9(1)	440(1), (2), 441(2)	Repealed.
para.9(2)	440(1), 441(1)	Repealed.
para.9(3)	450(1)	Repealed.

Finance Act 1996 (c. 8) *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.9A(1)	456(1), (2), (3), (4)	Repealed.
para.9A(2)	456(5), (6)	Repealed.
para.9A(3)	456(8)	Repealed.
para.9A(4)	456(7)	Repealed.
para.9A(5)	878(5)	Repealed.
para.10(1)	434(2), (3), 436(1), (3), (4)	Repealed.
para.10(2)	436(2), (4)	Repealed.
para.10(3)	436(2), (4)	Repealed.
para.10(4)	435(2), 436(5), (6)	Repealed.
para.11	Sch.2 para.89	Repealed.
para.12	459(1), (2)	Repealed.
para.13(1)	433(1)	Repealed.
para.13(2)	433(1)	Repealed.
para.13(3)	433(1)	Repealed.
para.13(4)	433(1), (4)	Repealed.
para.13(5)	433(2)	Repealed.
para.13(6)	433(5)	Repealed.
para.13(7)	433(6)	Repealed.
para.13(8)	433(7)	Repealed.
para.13(9)	433(7)	Repealed.
para.14(1)	443(1)	Repealed.
para.14(2)	445(1)	Repealed.
para.14(3)	445(6)	Repealed.
para.14(4)	445(2), (3), (4), (5), 455(5)	Repealed.
para.14(5)	452(1), (2)	Repealed.
para.14(6)	450(1)	Repealed.
para.14(7)	445(1), (6)	Repealed.
para.14A(1)	446(1), (2)	Repealed.
para.14A(2)	446(1), (2), (5)	Repealed.
para.14A(3)	446(1), (2), (3), (4), (6)	Repealed.
para.14A(4)	446(3), (6)	Repealed.
para.14A(5)	458(2)	Repealed.

Finance Act 1996 (c. 8) *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.14B(1)	449(1), (2)	Repealed.
para.14B(2)	449(3)	Repealed.
para.14B(3)	449(4)	Repealed.
para.14B(4)	449(5)	Repealed.
para.14B(5)	449(6)	Repealed.
para.14B(6)	450(1)	Repealed.
para.14B(7)	460(2)	Repealed.
para.14C(1)	Sch.1 para.438	Repealed.
para.14C(2)	Sch.1 para.438	Repealed.
para.14C(3)	Sch.1 para.438	Repealed.
para.14D(1)	447(1), 448(1)	Repealed.
para.14D(2)	447(1), 448(1)	Repealed.
para.14D(3)	447(1), 448(1), (2), (3)	Repealed.
para.14D(4)	447(2), (3)	Repealed.
para.14D(5)	448(2), (3), (4)	Repealed.
para.14D(6)	447(4), (5)	Repealed.
para.14D(7)	447(1), 448(1)	Repealed.
para.14D(8)	448(5)	Repealed.
para.14E(1)	450(1)	Repealed.
para.14E(2)	450(2), 451(2)	Repealed.
para.14E(3)	450(3), 451(3)	Repealed.
para.14E(4)	451(1)	Repealed.
para.14E(5)	451(2), (3), (4), (5)	Repealed.
para.14E(6)	451(6)	Repealed.
para.14E(7)	450(2), 451(1), (6), (7)	Repealed.
para.14E(8)	450(4)	Repealed.
para.14E(9)	450(5), (6)	Repealed.
para.15(1)	460(3)	Repealed.
para.15(1) (“strip”)	444(1), (2), (3), (4), (5)	Repealed.
para.15(2)	439(5), 455(4)	Repealed.
para.16(1)		Repealed. Disapplies Schedule for CT purposes.

Finance Act 1996 (c. 8) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.16(2)		Repealed: unnecessary.
Sch.14 Loan relationships: minor and consequential amendments		
para.9		Repealed. Inserts ICTA s.77(8) (which applies section for IT purposes only).
Sch.18 Overdue tax and excessive payments by the Board		
para.10	75(2)	Repealed. Amends ICTA s.588(5).
para.17(1)		Repealed in part. Cross reference to para.10.
para.17(2)		Repealed in part. Cross reference to para.10.
Sch.20 Self-assessment: discretions exercisable by the Board etc.		
para.3	7(4), 580(2), 582(2), (3), (4), (5), 610(3), 612(2), (3), (4), (5), 615(3), 617(3), (4), (5), (6), 831(1), (2), Sch.1 paras.606, 607, 609	Repealed. Amends ICTA s.65(4).
para.12		Repealed. Amends ICTA s.231A (previously repealed by F(No.2)A 1997 s.30(7)).
para.33(6)	843(7)	Repealed. Amends ICTA s.584(7).
para.34	835(1)	Repealed. Amends ICTA s.585(1).
Sch.21 Self-assessment: time limits		
para.1	217(2)	Repealed. Amends ICTA s.62A(3).
para.11		Repealed. Amends ICTA s.392(5). See para.168 of Sch.1 (substitutes new s.392).
para.15(4)	591(3), 592(3)	Repealed. Amends ICTA s.524(4).
para.16	837(1)	Repealed. Amends ICTA s.585(6).
para.47(1)		Repealed. Introductory.
para.47(2)	799(3)	Repealed. Amends F(No.2)A 1992 Sch.10 para.10(4).
para.47(3)	801(1), (2)	Repealed. Amends F(No.2)A 1992 Sch.10 para.10(5).

Finance Act 1996 (c. 8) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.47(4)	800(5)	Repealed. Amends F(No.2)A 1992 Sch.10 para.12(2).
para.47(5)	800(5)	Repealed. Amends F(No.2)A 1992 Sch.10 para.12(4).
para.47(6)	800(6)	Repealed. Amends F(No.2)A 1992 Sch.10 para.12(6).
para.47(7)	801(1), (2)	Repealed. Amends F(No.2)A 1992 Sch.10 para.12(7).
Sch.26 Damages and compensation for personal injury		
	731(1), (2), (3), (4), (5), (6), 732(1), (2), (3), 733, 734(1), (2), (3)	Repealed. Inserts ICTA s.329AA and s.329AB.
Sch.38 Quotation or listing of securities		
para.8	412(5), 709(8)	Repealed. Amends ICTA s.251(5).
Sch.40 Gilt stripping: taxation provisions		
para.7	150(2), 151(1), (2), (3), (4), (5), 152(1), (2), (3), (4), 153(1), 154(1), (2), (3)	Repealed. Inserts ICTA s.730C.

Income Tax (Furnished Accommodation) (Basic Amount) Order 1996 (S.I. 1996/2953)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
art.1		Revoked: introductory
art.2	789(4)	Revoked. Amends para.6 of Sch.10 to F(No.2)A 1992.

Finance Act 1997 (c. 16)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
79 Payments under certain life insurance policies		
(1)	504(1), (2), (3), (4)	Continues in force for CT purposes.
(2)	504(7)	Continues in force for CT purposes.

Finance Act 1997 (c. 16) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	490(1), (2), (3), 491(2), (3), 492(1), 493(3), (4), 500, 504(1), (5), (6), 508(3)	Continues in force for CT purposes.
(4)	504(1), (2)	Continues in force for CT purposes.
(5)	504(7)	Continues in force for CT purposes.
(6)	504(3)	Continues in force for CT purposes.
80 Futures and options: transactions with guaranteed returns		
(1)		Repealed. Inserts ICTA s.127A (introduces Sch.5AA).
(2)		Repealed. Inserts ICTA Sch.5AA.
(3)		Repealed. Amends ICTA s.128 (inserted words not rewritten).
(4)		Repealed. Inserts ICTA s.399(1A).
(6)		Repealed. Cross references to subsection (7) and Sch.11.
(7)		Repealed: spent commencement.
Sch.7 Special treatment for certain distributions		
para.8(2)	384(1)	Repealed in part. Amends ICTA s.20(1).
para.12(3)	399(4)	Repealed. Amends ICTA s.233(1A).
Sch.11 Futures and options: taxation of guaranteed returns		
	555(1), (2), 556(1), (2), 557, 558(1), (2), 559(1), (2), (3), (4), (5), (6), (7), 560(1), (2), (3), (4), (5), (6), 561(1), (2), (3), (4), (5), (6), (7), 562(1), (2), (3), (4), 563(1), (2), (3), (4), (5), (6), 564(1), (2), (3), (4), (5), (6), (7), (8), 565(1), (2), (3), (4), 566(1), (2), (3), (4), (5), (6), 567(1), (2), (3), 568(1), (2), (3), (4), (5), (6), (7), 569(1), (2), 878(1), Sch.2 para.95	Repealed. Inserts ICTA Sch.5AA.

Finance (No.2) Act 1997 (c. 58)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
22 Lloyds underwriters		
(5)		Repealed. Amends ICTA s.20(1) (inserted words not rewritten).
24 Taxation of dealers in respect of distributions etc		
(10)	398(2)	Repealed. Amends ICTA s.20(1).
30 Tax credits		
(2)	397(1)	Repealed in part. Amends ICTA s.231(1).
(5)	397(2), (3)	Repealed in part. Amends s.231(3).
(6)	397(2), (3)	Repealed. Inserts s.231(3AA).
48 Relief for expenditure on production and acquisition		
(1)	139(1), (3), (5), 140(1), (4), (6)	Continues in force for CT purposes.
(2)	139(1), 140(1), Sch.2 para.36	Continues in force for CT purposes.
(3)	140(5)	Continues in force for CT purposes.
(4)	138(5)	Continues in force for CT purposes.
(5)	138(5)	Continues in force for CT purposes.
(6)	141(2)	Continues in force for CT purposes.
(6A)	139(4), 141(3)	Continues in force for CT purposes.
(7)	141(4)	Continues in force for CT purposes.
(8)	139(1), 140(1)	Continues in force for CT purposes.
(9)	139(1), 140(1), 142(1)	Continues in force for CT purposes.
(10)	878(5)	Continues in force for CT purposes.
(11)	139(1), 140(1)	Continues in force for CT purposes.

Finance (No.2) Act 1997 (c. 58) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.4 Tax credits, taxation of distributions etc		
para.4(1)	397(1), (6)	Repealed. Amends ICTA s.231(1).
para.4(2)		Repealed: spent commencement.
para.5(1)		Repealed. Repeals ICTA s232(2) and (3).
para.5(2)		Repealed: spent commencement.
para.6	399(1), (2), (3), (5), 400(2), (4), (5), 401(4), (5), (6)	Repealed. Amends ICTA s.233.
para.10	409(1), 411(1), (2), 412(1), (2), (3), 414(1), (3), (4), (5)	Repealed. Amends ICTA s.249.
para.11	415(1), 416(1), (2), 417(1), 421(1), (2)	Repealed in part. Amends ICTA s.421(1).
para.13(1)	539(4), (5), (6)	Repealed. Amends ICTA s.549(2).
para.14	619(1), (2), (3), (4), 621	Repealed. Amends ICTA s.660C.
para.17(1)	669(3)	Repealed. Amends ICTA s.699(2).
para.17(2)		Repealed: spent commencement.
para.20(2)		Repealed in part. Amends ICTA s.743(1). See para.305(2) of Sch.1.
para.27(1)		Repealed. Amends ICTA s.434(1A).
para.27(2)		Repealed: spent commencement.

Open-ended Investment Companies (Tax) Regulations 1997 (S.I. 1997/1154)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
reg.2 Interpretation		
(1) ("accumulation share")	375(2), 388(2)	Continues in force for CT purposes
(1) ("scheme property")	375(3), 388(3)	Continues in force for CT purposes

Finance Act 1998 (c. 36)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
42 Computation of profits of trade, profession or vocation		
(1)	25(1)	Continues in force for CT purposes.
(2)	25(2)	Continues in force for CT purposes.
(4)	25(3)	Repealed.
(5)	25(4)	Continues in force for CT purposes.
43 Barristers and advocates in early years of practice		
(1)	160(1)	Repealed.
(2)	160(2)	Repealed.
(3)	160(3), (4)	Repealed.
(4)	160(5), (6)	Repealed.
46 Minor and consequential provisions about computations		
(1)	27(1), (2), (3)	Continues in force for CT purposes.
(2)	26(1), (2)	Continues in force for CT purposes.
75 Use of PEPs powers to provide for accounts		
(1)	695(2), 696(2)	Repealed. Inserts ICTA s.333(1A).
(2)	701(3)	Repealed. Amends ICTA s.333(3).
(3)	699(2), (3), (4), (5), (6), (7), (8), 700(1), (2), (3), (4), (5), (6), 701(1), (2)	Repealed. Amends ICTA s.333(4).
(4)	699(2), (3), (4), (5), (6), (7), (8), 700(1), (2), (3), (4), (5), (6), 701(1), (2)	Repealed. Amends ICTA s.333(4).
(5)	699(2), (3), (4), (5), (6), (7), (8), 700(1), (2), (3), (4), (5), (6), 701(1), (2)	Repealed. Amends ICTA s.333(4).
(6)		Repealed. Amends TCGA 1992 s.151(2). See para.436 of Sch.1 (substitutes new s.151(2)).
76 Tax credits for accounts and for PEPs		
(1)		Repealed: spent.

Finance Act 1998 (c. 36) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)		Repealed: spent.
(4)		Repealed: spent.
(5)		Repealed: spent.
78 Phasing out of TESSAs		
		Repealed. Amends ICTA s.326A.
99 Extension of provisions relating to guaranteed returns		
(1)	558(1), (2), 564(1), (2), (3), (4), (5), (6), (7), (8), 565(1), (2), (3), (4), Sch.1 para.435	Repealed. Inserts ICTA Sch.5AA para.4A.
(4)	558(2)	Repealed. Amends ICTA Sch.5AA para.4(6).
(5)	Sch.2 para.94(1)	Repealed: spent commencement.
161 Non-FOTRA securities		
(1)	713(2), (4), (5), (6)	Continues in force for CT purposes.
(4)	713(2), (4), (5), (6)	Continues in force for CT purposes.
(5)	713(5), (6)	Continues in force for CT purposes.
(6) (“gilt-edged securities”)	153(1)	Continues in force for CT purposes.
(7)	713(2), (6)	Continues in force for CT purposes.
Sch.5 Rent and other receipts from land		
para.23	7(4), 269(3), 838(2), 839(5)	Repealed in part. Amends ICTA s.65(4).

Finance Act 1998 (c. 36) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.24	261, 265, 266(1), (2), (3), (4), 267, 269(2), 272(1), (2), 273(1), 274(1), (2), (3), 275(2), (3), 277(1), (2), (3), (4), (5), 278(1), (2), (3), (4), (5), 279(1), (2), (3), (4), (5), (6), 280(1), (2), (3), (4), (5), 281(1), (2), (3), (4), (6), 282(1), (2), (3), (4), (5), 283(2), (3), (4), (5), 284(1), (2), (3), (4), 285(1), (3), (4), (5), 286(2), (3), (4), (5), (6), 287(1), (2), (3), (4), (5), 288(2), (3), (4), (6), 289(2), (3), (4), (5), 290(1), (2), (3), (4), (5), (6), 291(1), (2), (3), (4), 292(1), (3), (4), 293(1), (2), (3), (4), 294(1), (2), (3), (4), (5), (6), 295(1), (2), 308(1), (2), (3), (4), 311(1), (2), (4), (5), (6), 312(1), (2), (3), (4), (5), (6), (7), 313(1), (2), (3), (4), (5), 314(1), (2), 315(1), (2), (3), (4), (5), 316(1), (2), (4), (5), (6), 317(1), (2), (3), 318(1), (2), (3), 320(1), (2), 321(1), (2), 361(1), (2), 363(1), (2), 364(1), (2), 859(3), 875(1), (2), 878(1)	Repealed. Inserts ICTA s.65A.
para.45		Repealed. Inserts definition of “overseas property business” in ICTA s.832(1). See para.337 of Sch.1 (inserts new definition).
para.63(4)		Repealed. Amends TCGA 1992 Sch.8 para.7. See para.451(4) of Sch.1 (inserts new para.7).
Sch.14 Life policies, life annuities and capital redemption policies		
para.1(2)		Repealed. Repeals ICTA s.547(1)(a) in part.
para.1(3)	467(2), (3), (5), (6), 468(1)	Repealed. Inserts ICTA s.547(1)(d) and (e).
para.1(6)	530(1)	Repealed. Amends ICTA s.547(5).
para.1(7)	530(1), (2), Sch.1. para.146	Repealed. Inserts ICTA s.547(5AA).
para.1(8)	468(1), (2), (3), (4), 531(4), 532(5)	Repealed. Amends ICTA s.547(9) to (12).

Finance Act 1998 (c. 36) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.1(9)	468(5)	Repealed. Amends ICTA s.547(13).
para.1(10)	465(6)	Repealed. Inserts ICTA s.547(14).
para.7(1)	Sch.2 para.112(1), (2)	Repealed.
para.7(2)	Sch.2 para.112(3), (4), (5)	Repealed.
para.7(4)	Sch.2 para.91	Repealed.
Sch.19 Company tax returns, etc.: minor and consequential amendments		
para.13(7)		Repealed. Inserts TMA 1970 s.30(4).

Finance Act 1999 (c. 16)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
22 Starting rate		
(8)	530(6), 536(1), 537	Repealed. Amends ICTA ss.547(5)(c) and 550(3).
(9)	539(4), (5), (6), 669(3)	Repealed in part. Amends ICTA ss.549(2) and 699(2).
36 Maintenance payments		
(7)	Sch.2 para.146	Continues in force for IT and CT purposes.
(8)	Sch.2 para.146	Continues in force for IT and CT purposes.
54 Tax treatment of reverse premiums		
(2)	Sch.2 paras.28(1), 72(1)	Continues in force for CT purposes.
(3)	Sch.2 paras.28(2), 72(1)	Continues in force for CT purposes.
60 Student loans: certain interest to be disregarded		
	753(1), (2)	Repealed. Inserts ICTA s.331A.
64 Income of unmarried child of settlor		
(1)	629(1)	Repealed. Amends ICTA s.660B(1).
(2)	631(5)	Repealed. Amends ICTA s.660B(3).

Finance Act 1999 (c. 16) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	631(6), (7)	Repealed. Inserts ICTA s.660B(3A).
(4)	629(3), (4)	Repealed. Substitutes ICTA s.660B(5).
(5)	Sch.2 para.133(1), (2), (3), (4)	Repealed.
(6)		Repealed: spent commencement.
(7)	644(4)	Repealed. Amends ICTA s.660E(3)
65 Relevant discounted securities		
(1)	430(1), 431(1), (2), (3), (4), (5), (6), (8), 460(2)	Repealed. Inserts FA 1996 Sch.13 para.3(1) to (1F).
(2)	432(2), 435(1), (2)	Repealed. Amends FA 1996 Sch.13 paras.3(2A) and (2B).
(3)		Repealed. Repeals FA 1996 Sch.13 para.3(5).
(4)	431(7), 878(5)	Repealed. Inserts FA 1996 Sch.13 para.3(7) and (8).
(5)	435(2), 436(5), (6)	Repealed. Inserts FA 1996 Sch.13. para.10(4).
(6)	433(7)	Repealed. Inserts FA 1996 Sch.13 para.13(9).
70 Relief on distributions		
(1)	709(6)	Repealed. Amends ICTA Sch.15B para.7.
(2)	709(1)	Repealed: spent commencement.
Sch.6 Tax treatment of receipts by way of reverse premium		
para.1(1)	99(1), (2), (3), (4), 311(1), (6)	Continues in force for CT purposes.
para.1(2)	99(1), 311(1), (6)	Continues in force for CT purposes.
para.2(1)	101(1), 311(1), (6)	Continues in force for CT purposes.
para.2(2)	101(2), 311(1)	Continues in force for CT purposes.
para.2(3)	101(3), 311(1), (2)	Continues in force for CT purposes.

Finance Act 1999 (c. 16) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.3(1)	102(1), (3), 311(4), (5)	Continues in force for CT purposes.
para.3(2)	102(4), 311(4), (5)	Continues in force for CT purposes.
para.3(3)	102(5)	Continues in force for CT purposes.
para.3(4)	102(2), 311(6)	Continues in force for CT purposes.
para.5	100(1), 311(6)	Continues in force for CT purposes.
para.6	100(2), 311(6)	Repealed.
para.7	100(3), (4), 311(6)	Continues in force for CT purposes.
para.8(1)	103, 311(6), 878(5)	Continues in force for CT purposes.
para.8(2)	103, 311(6)	Continues in force for CT purposes.

Commonwealth Development Corporation Act 1999 (c. 20)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.3 Tax		
para.6(4)		Repealed. See para.510 of Sch.1.

Personal Portfolio Bonds (Tax) Regulations 1999 (S.I. 1999/1029)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
reg.2 Interpretation		
(1) (“collective investment scheme”)	520(4)	Continues in force for CT purposes.
(1) (“internal linked fund”)	520(4)	Continues in force for CT purposes.
(1) (“market value”)	545(1)	Continues in force for CT purposes.
(1) (“policy holder”)	519(5), 521(5)	Continues in force for CT purposes.
(1) (“security”)	Sch.2 para.128(1)	Continues in force for CT purposes.

Personal Portfolio Bonds (Tax) Regulations 1999 (S.I. 1999/1029) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(1) (“warrant”)	Sch.2 para.128(3)	Continues in force for CT purposes.
(2)	545(2), (3)	Continues in force for CT purposes.
reg.3 Policies or contracts issued or made before 17th March 1998 which are the subject of special exclusions from being personal portfolio bonds		
(1)	Sch.2 paras.119, 120(1), (2), 121(1), (2)	Continues in force for CT purposes.
(2)	Sch.2 paras.122, 126, 127(1), (2)	Continues in force for CT purposes.
(3)	Sch.2 para.123(1), (2), (3), (4), (5)	Continues in force for CT purposes.
(4)	Sch.2 para.127(1), (2)	Continues in force for CT purposes.
(5)	Sch.2 para.124(1), (2)	Continues in force for CT purposes.
(6)	Sch.2 paras.122, 123(1), (2), (3), (4), (5)	Continues in force for CT purposes.
(7)	Sch.2 para.128(2)	Continues in force for CT purposes.
reg.4 Definition of personal portfolio bond (applying to all policies or contracts whenever issued or made)		
(1)	516(1), (2), (3), (4)	Continues in force for CT purposes.
(2)	517(1), (2)	Continues in force for CT purposes.
(3)	517(2), 520(2)	Continues in force for CT purposes.
(4)	517(2), 520(2), (4)	Continues in force for CT purposes.
(5)	521(2), (3), (4)	Continues in force for CT purposes.
(6)	520(3), (4)	Continues in force for CT purposes.
(7)	517(1), 518(2), (3), (4), 519(2), (3), (4)	Continues in force for CT purposes.
(8)	519(3), (4), 521(3), (4)	Continues in force for CT purposes.

Personal Portfolio Bonds (Tax) Regulations 1999 (S.I. 1999/1029) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
reg.5 Personal portfolio bonds - computation of gain		
(1)	515(1), (2), (3), (4), 525(1)	Continues in force for CT purposes.
(2)	522(2), (3), (4), 523(1), (2)	Continues in force for CT purposes.
(2A)	524(1), (2)	Continues in force for CT purposes.
(2B)	524(1), (3), (4), (5)	Continues in force for CT purposes.
(3)	525(2)	Continues in force for CT purposes.
(5)	Sch.2 para.124(3)	Continues in force for CT purposes.
reg.6 Application of Chapter II of Part XIII of the Taxes Act		
(1)	484(1), 525(2)	Continues in force for CT purposes.
(3)	461(1)	Continues in force for CT purposes.
(4)	491(2), (3)	Continues in force for CT purposes.
(5)	491(2), (3)	Continues in force for CT purposes.
(6)	535(6)	Continues in force for CT purposes.

Finance Act 2000 (c. 17)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
33 Deduction of income tax from foreign dividends		
(1)		Repealed. Inserts ICTA s.4(1B).
(2)		Repealed: spent commencement.
41 Covenanted payments to charities		
(6)	627(2), Sch.2 para.132(1), (2)	Repealed. Amends ICTA s.660A(9).
44 Gifts to charity from certain trusts		
(1)	628(1), 630(1)	Repealed.
(2)	628(3), (4), 630(2), (3)	Repealed.

Finance Act 2000 (c. 17) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	628(5), 630(4)	Repealed.
(5)	628(2), (6), 630(5)	Repealed.
45 Loans to charities		
(1)	620(1), (5)	Repealed.
(2)	620(1), (5), 628(6), 630(5)	Repealed.
(3)		Repealed: spent commencement.
84 Exemption of payments under New Deal 50plus		
(1)	781(1), (2)	Repealed.
(2)	781(1), (2)	Repealed.
(3)		Repealed: spent commencement.
85 Exemption of payments under Employment Zones programme		
(1)	782(1)	Repealed.
(2)	782(2)	Repealed.
(3)		Repealed: spent commencement.
87 Tax treatment of acquisition, disposal or revaluation of certain rights		
		Repealed. Introduces Sch.23.
113 Tax treatment of expenditure on production or acquisition of films		
(4)	Sch.2 para.31(3)	Continues in force for CT purposes.
(5)	Sch.2 para.31(1), (4), (5)	Continues in force for CT purposes.
(6)	Sch.2 para.31(1)	Continues in force for CT purposes.
143 Power to provide incentives to use electronic communications		
(2)	778	Continues in force for CT purposes.
Sch.12 Provision of services through intermediary		
para.17(1)	163(1), (2)	Continues in force for CT purposes.
para.17(2)	163(3)	Continues in force for CT purposes.
para.17(3)	163(4)	Continues in force for CT purposes.

Finance Act 2000 (c. 17) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.17(4)	163(5), 164(4)	Continues in force for CT purposes.
para.18(1)	164(1)	Continues in force for CT purposes.
para.18(2)	164(2)	Continues in force for CT purposes.
para.18(3)	164(3)	Continues in force for CT purposes.
Sch.13 Occupational and personal pension schemes		
para.26(1)		Repealed. Introductory.
para.26(2)		Repealed. Repeals ICTA s.660A(7).
para.26(3)	627(2), Sch.2 para.132(1), (2)	Repealed. Amends ICTA s.660A(9).
para.26(4)	Sch.2 para.132(1), (3)	Repealed. Inserts ICTA s.660A(11) and (12).
para.26(5)		Repealed: spent commencement.
Sch.23 Tax treatment of amounts relating to acquisition etc of certain rights		
para.1	146, 614(2)	Repealed.
para.2(1)	147(1), (2), 617(2)	Repealed.
para.2(2)	147(3), 617(2)	Repealed.
para.2(3)	147(4), 617(2)	Repealed.
para.3(1)	148(1), (2), 617(2)	Repealed.
para.3(2)	148(1), 617(2)	Repealed.
para.3(3)	148(3), 617(2)	Repealed.
para.4(1)		Repealed: unnecessary.
para.4(2)		Repealed: unnecessary.
para.4(3)		Repealed: unnecessary.
para.4(4)		Repealed: unnecessary.
para.5	147(2), 148(2), (3), 617(2)	Repealed.
para.6(1)	Sch.2 paras.39, 130	Repealed.
para.6(2)	Sch.2 para.40, 131	Repealed.

Capital Allowances Act 2001 (c. 2)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
5 When capital expenditure is incurred		
(1)	142(2)	Continues in force for IT and CT purposes.
(2)	142(3)	Continues in force for IT and CT purposes.
(3)	142(4)	Continues in force for IT and CT purposes.
(4)	142(5)	Continues in force for IT and CT purposes.
(5)	142(6)	Continues in force for IT and CT purposes.
(6)	142(7)	Continues in force for IT and CT purposes.
106 The designated period		
(4)		Repealed. See para.536 of Sch.1 (amendments to rest of section mean unnecessary).
108 Effect of disposal to connected person on overseas leasing pool		
(4)		Repealed. See para.537 of Sch.1 (amendments to rest of section mean unnecessary).
112 Excess allowances: connected persons		
(5)		Repealed. See para.538 of Sch.1 (amendments to rest of section mean unnecessary).
115 Prohibited allowances: connected persons		
(3)		Repealed. See para.539 of Sch.1 (amendments to rest of section mean unnecessary).
122 Short-term leasing by buyer, lessee, etc		
(3)		Repealed. See para.540 of Sch.1 (amendments to rest of section mean unnecessary).
125 Other qualifying purposes		
(5)		Repealed. See para.541 of Sch.1 (amendments to rest of section mean unnecessary).
453 Know-how as property		
(1)	192(5), 195(1)	Continues in force for IT and CT purposes.

Capital Allowances Act 2001 (c. 2) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)	192(5), 195(1)	Continues in force for IT and CT purposes.
558 Effect of partnership changes		
(1)	861(1), (2), (3), (4)	Continues in force for IT and CT purposes.
(3)	861(5)	Continues in force for IT and CT purposes.
(4)	861(6)	Continues in force for IT and CT purposes.
562 Apportionment where property sold together		
(2)	193(4)	Continues in force for IT and CT purposes.
(3)	193(3)	Continues in force for IT and CT purposes.
563 Procedure for determining certain questions affecting two or more persons		
(1)	193(5), (6)	Continues in force for IT and CT purposes.
572 References to sale of property and time of sale		
(1)	192(5), 195(1)	Continues in force for IT and CT purposes.
(2)	192(5)	Continues in force for IT and CT purposes.
(3)	192(6)	Continues in force for IT and CT purposes.
Sch.2 Consequential amendments		
para.86(1)	793(3), 802	Repealed. Amends F(No.2)A 1992 Sch.10 para.9(3).
para.86(2)	802	Repealed. Amends F(No.2)A 1992 Sch.10 para.9(5).
para.86(3)	796(2), 797(3), 802	Repealed. Amends F(No.2)A 1992 Sch.10 para.11(6).
Sch.3 Transitionals and savings		
para.113(1)	Sch.2 para.16	Continues in force for CT purposes.
para.114		Repealed. Relates to ICTA Sch.30 para.18A.
para.116(1)	Sch.2 para.31(1), (4)	Continues in force for CT purposes.

Capital Allowances Act 2001 (c. 2) *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.116(2)	Sch.2 para.31(3)	Continues in force for CT purposes.
para.116(3)	Sch.2 para.31(5)	Continues in force for CT purposes.
para.116(4)	Sch.2 para.31(1)	Continues in force for CT purposes.
para.116(5)	Sch.2 para.31(2)	Continues in force for CT purposes.
para.117	Sch.2 para.32(1)	Continues in force for CT purposes.

Finance Act 2001 (c. 9)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
71 Creative artists: relief for fluctuating profits		
(1)		Repealed. Inserts ICTA s.95A.
(2)		Repealed. Inserts ICTA Sch.4A.
73 Deduction for business gifts: yearly limit		
(2)	47(2)	Repealed in part. Amends ICTA s.577(8)(b).
(3)		Repealed. Amends ICTA s.577(8A).
83 Life policies, life annuity contracts and capital redemption policies		
(2)	Sch.2 paras.87, 88	Continues in force for CT purposes.
Sch.21 Capital allowances: minor amendments		
para.4(1)		Repealed. Substitutes CAA 2001 s.263(1)(c). See para.549(2) of Sch.1 (substitutes new s.263(1)(c)).
Sch.24 Creative artists: relief for fluctuating profits		
para.1		Repealed. Inserts ICTA Sch.4A.
Sch.28 Life policies, life annuities and capital redemption policies		
para.11(5)	531(3), Sch.2 para.109	Repealed. Amends ICTA s.547(5A).

Finance Act 2001 (c. 9) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.11(6)	531(3)	Repealed. Amends ICTA s.547(7).
para.13	539(1), 540(1), (2), (3), (4), 541(4), Sch.2 para.117(1)	Repealed. Amends ICTA s.549(1).
para.14	536(3)	Repealed. Inserts ICTA s.550(5A).
para.15	538(1)	Repealed. Amends ICTA s.551(1)(b).
para.17(3)	531(3)	Repealed. Amends ICTA s.553(6).

Financial Services and Markets Act 2000 (Consequential Amendments) (Taxes) Order 2001 (S.I. 2001/3629)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
art.19 Interest under contractual savings schemes		
(1)		Revoked. Introductory.
(2)	702(1), (3), 703(2), 704(2), (4), 705(1), 707(1)	Revoked. Amends ICTA s.326(1), (2) (4) and (6).
(3)	707(1), (2)	Revoked. Amends ICTA s.326(7) and (8).
art.20 Tax-exempt special savings accounts		
(1)		Revoked. Introductory.
(2)		Revoked. Amends ICTA s.326A.
(3)		Revoked. Amends ICTA s.326A.
(4)		Revoked. Amends ICTA s.326A.
(5)		Revoked. Amends ICTA s.326A.
(6)		Revoked. Amends ICTA s.326B.
(7)		Revoked. Amends ICTA s.326C.
art.21 Personal equity plans: tax representatives		
(1)		Revoked. Introductory.
(2)	697(2)	Revoked. Amends ICTA s.333A(11).

**Financial Services and Markets Act 2000 (Consequential Amendments)
(Taxes) Order 2001 (S.I. 2001/3629) (continued)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	697(2)	Revoked. Inserts ICTA s.333A(12).
art.48 Contractual savings schemes: relevant European institutions		
	704(6)	Revoked. Amends ICTA Sch.15A para.3.
art.91 Contractual savings schemes		
		Revoked. Amends FA 1995 Sch.12 paras.7 and 8.

Finance Act 2002 (c. 23)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
60 Expense of hiring cars with low carbon dioxide emissions		
(2)	50(3), Sch.2 para.17	Continues in force for CT purposes.
64 Adjustment on change of basis		
(1)	227(1), (2), 228(1), (2), (3), 231, 232(1), (3), (4), 233(1), 234(1), (2), 235(1), (2), (3), 236(1), (2), (3), (4), 237(1), (2), (3), (4), 238(1), (2), (3), (4), (5), (6), 239(1), (2), (3), (4), 240, 329(1), (2), 330(1), (2), (3), 333(1), (2), (3), 334(1), (2)	Continues in force for CT purposes.
(2)	227(3), 329(3)	Continues in force for CT purposes.
(3)	227(4), 329(3)	Continues in force for CT purposes.
(4)	227(5), 329(3)	Continues in force for CT purposes.
(5)	227(6), 329(3)	Continues in force for CT purposes.
68 Expenditure involving crime		
(2)	Sch.2 paras.18, 157	Continues in force for CT purposes.
99 Restriction of relief to films genuinely intended for theatrical release		
(1)	137(1), 138(1), 139(1), 140(1), 143(1)	Continues in force for CT purposes.

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)	144(2), (3), (4)	Continues in force for CT purposes.
(3)	Sch.2 paras.32(2), 35(1)	Continues in force for CT purposes.
(4)	Sch.2 para.35(1), (2)	Continues in force for CT purposes.
(5)	Sch.2 para.35(3)	Continues in force for CT purposes.
(6)	Sch.2 para.35(4)	Continues in force for CT purposes.
100 Exclusion of deferrals from production expenditure		
(4)	Sch.2 para.37	Continues in force for CT purposes.
101 Restriction of relief for successive acquisitions of the same film		
(1)	140(1), (2)	Continues in force for CT purposes.
(2)	140(2), Sch.2 para.38	Continues in force for CT purposes.
(3)	Sch.2 para.38	Continues in force for CT purposes.
103 References to accounting practice and periods of account		
(4)	147(1), 148(1), (2), (3), 617(2)	Repealed in part. Cross reference to FA 2000 Sch.23.
104 Discounted securities etc		
(1)		Repealed. Introductory.
(2)	430(5), 442(1), (2), (3), (4), (5), (6)	Repealed. Inserts FA 1996 Sch.13 para.3A.
(3)	456(1), (2), (3), (4), (5), (6), (7), (8), 878(5)	Repealed. Inserts FA 1996 Sch.13 para.9A.
(4)	Sch.2 para.79	Repealed.
(5)		Repealed: spent commencement.
Sch.16 Community investment tax relief		
para.27(2)		Repealed. Reference to Schedule D.
Sch.22 Computation of profits: adjustment on change of basis		
para.1(1)	227(1)	Continues in force for CT purposes.

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.1(2)	228(1), (4), 330(4)	Continues in force for CT purposes.
para.2	231, 330(1)	Continues in force for CT purposes.
para.3(1)	227(1)	Continues in force for CT purposes.
para.3(2)	860(1)	Continues in force for CT purposes.
para.3(3)	227(2)	Continues in force for CT purposes.
para.4(1)	228(2), 330(2)	Continues in force for CT purposes.
para.4(2)	232(1), (3), (4), 333(1), (3)	Continues in force for CT purposes.
para.5(1)	228(3), 330(3)	Continues in force for CT purposes.
para.5(2)	233(1), 334(1)	Continues in force for CT purposes.
para.6(1)	234(1)	Continues in force for CT purposes.
para.6(2)	228(4), 234(2), 330(4)	Continues in force for CT purposes.
para.7(1)	235(1), (2), 333(2), 334(2)	Continues in force for CT purposes.
para.7(2)	235(3), 333(2), 334(2)	Continues in force for CT purposes.
para.8(1)	236(1)	Continues in force for CT purposes.
para.8(2)	236(2), (3), (4)	Continues in force for CT purposes.
para.9(1)	237(1)	Continues in force for CT purposes.
para.9(2)	237(2)	Continues in force for CT purposes.
para.9(3)	237(2)	Repealed.
para.9(4)	237(3)	Continues in force for CT purposes.
para.9(5)	237(4), 860(2)	Continues in force for CT purposes.
para.11(1)	238(1)	Repealed.

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.11(2)	238(1)	Repealed.
para.11(3)	238(2), (3)	Repealed.
para.11(4)	238(4)	Repealed.
para.11(5)	238(5)	Repealed.
para.11(6)	238(6)	Repealed.
para.12(1)	239(1)	Repealed.
para.12(2)	239(2)	Repealed.
para.12(3)	239(3)	Repealed.
para.12(4)	239(4)	Repealed.
para.13(1)	860(3)	Continues in force for CT purposes.
para.13(2)	860(4), (5)	Continues in force for CT purposes.
para.13(3)		Repealed: unnecessary.
para.13(4)		Repealed: unnecessary.
para.13(5)	860(6)	Continues in force for CT purposes.
para.13(6)	860(7)	Repealed.
para.14	240	Repealed.
para.17(2)		Repealed in part. See para.578(10) of Sch.1. Spent for IT purposes.
para.17(3)		Repealed in part. See para.578(10) of Sch.1. Spent for IT purposes.
Sch.27 Derivative contracts: minor and consequential amendments		
para.3(1)	779(1)	Repealed. Amends ICTA s.128.
para.4(1)		Repealed. Amends ICTA s.399(1).
para.14(1)		Repealed. Introductory.
para.14(2)		Repealed. Repeals ICTA Sch.5AA para.1(3).
para.14(3)		Repealed. Repeals ICTA Sch.5AA para.2(3).
para.14(4)		Repealed. Repeals ICTA Sch.5AA para.4(4A).

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.14(5)		Repealed. Repeals ICTA Sch.5AA para.4A(10A).
para.14(6)		Repealed. Repeals ICTA Sch.5AA para.6(3A).
para.14(7)		Repealed. Repeals ICTA Sch.5AA para.9.

Income Tax (Earnings and Pensions) Act 2003 (c. 1)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
399 Employment-related loans: interest treated as paid		
(1)		Repealed in part. Reference to Schedule D.
489 Operation of tax advantages in connection with approved SIP		
(1)	770(1), (4)	Continues in force for IT purposes.
(2)	770(1), (4)	Continues in force for IT purposes.
(4)	770(4)	Continues in force for IT purposes.
493 No charge on acquisition of dividend shares		
(1)	770(2)	Repealed.
(2)	397(6)	Repealed.
(4)	770(3)	Repealed.
496 No charge on cash dividend retained for reinvestment		
(1)	770(2)	See para.601 of Sch.1 (substitutes new s.496).
(2)	397(6)	See para.601 of Sch.1 (substitutes new s.496).
(3)	770(3)	See para.601 of Sch.1 (substitutes new s.496).
515 Tax advantages and charges under other Acts		
(1)		Repealed in part. See para.604(2) of Sch.1.
(2)		Repealed in part. See para.604(2) of Sch.1.

Income Tax (Earnings and Pensions) Act 2003 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
575 Taxable pension income		
(1)	836(1)	Continues in force for IT purposes as amended. See Sch.1 para.606.
(2)	836(1)	Continues in force for IT purposes as amended. See Sch.1 para.606.
613 Taxable pension income: foreign annuities		
(2)	836(1)	Continues in force for IT purposes as amended. See Sch.1 para.607.
(3)	836(1)	Continues in force for IT purposes as amended. See Sch.1 para.607.
(4)	836(1)	Continues in force for IT purposes as amended. See Sch.1 para.607.
635 Taxable pension income: foreign voluntary annual payments		
(2)	836(1)	Continues in force for IT purposes as amended. See Sch.1 para.609.
(3)	836(1)	Continues in force for IT purposes as amended. See Sch.1 para.609.
Sch.3 Approved SAYE option schemes		
para.24(2)		Repealed. See para.618(6) of Sch.1 (amendments to paragraph mean sub-paragraph (2) is unnecessary).
Sch.6 Consequential amendments		
para.9		Repealed. Repeals ICTA s.65(2) in part.
para.10	402(1), (3), 403(2), 404(2), 405(1), (2), (3), (4), 406(1), (2), (3), (4), (5), 407(1), (2), (3), (4), 408(1), (2)	Repealed. Inserts ICTA ss.68A to 68C.
para.34	384(1), (2), 385(2), 392(1), (2), (3), (4), (5), (6), 393(1), (2), (3), (4), (5), 394(1), (2), (3), (4), (5), 395(1), (2), (3), 396(1), (2)	Repealed. Inserts ICTA ss.251A to 251D.

Income Tax (Earnings and Pensions) Act 2003 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.40	15(1)	Repealed. Amends ICTA s.314(1).
para.44(1)		Repealed. Introductory.
para.44(2)	771(1), Sch.1 paras.611, 614	Repealed. Amends ICTA s.322(1).
para.44(3)	771(1), Sch.1 paras.611, 614	Repealed. Inserts ICTA s.322(1A).
para.44(4)		Repealed. Repeals ICTA s.322(2).
para.47(3)		Repealed. Amends ICTA s.332(3). Amendments not rewritten.
para.49	839(1), (3)	Repealed. Amends ICTA s.347A(5).
para.53		Repealed. Amends ICTA s.391(2). See para.167 of Sch.1 (substitutes new s.391).
para.54(1)		Repealed. Amends ICTA s.392. See para.168 of Sch.1 (substitutes new s.392).
para.54(2)		Repealed. Amends ICTA s.392. See para.168 of Sch.1 (substitutes new s.392).
para.54(3)		Repealed. Amends ICTA s.392. See para.168 of Sch.1 (substitutes new s.392).
para.54(4)		Repealed. Amends ICTA s.392. See para.168 of Sch.1 (substitutes new s.392).
para.56	486	Repealed. Amends ICTA s.545(1)(a). See para.214 of Sch.1.
para.57	535(3)	Repealed. Amends ICTA s.550(7).
para.65	Sch.1, paras. 592, 610	Repealed. Amends ICTA s.580A(7).
para.66(1)		Repealed. Introductory.
para.66(2)		Repealed. Repeals ICTA s.585(1) in part.
para.66(3)		Repealed. Repeals ICTA s.585(9)(b).

Income Tax (Earnings and Pensions) Act 2003 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.87(3)	Sch.1 para.593(2)	Repealed. Inserts ICTA s.617(4)(d) and (e). See para.594 of Sch.1 (which inserts ITEPA 2003 s.360A).
para.120(1)	703(3)	Repealed. Introductory.
para.120(2)	703(3)	Repealed. Amends ICTA Sch.15A para.2.
para.120(3)	703(3)	Repealed. Inserts ICTA Sch.15A para.2(2).

Finance Act 2003 (c.14)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
151 Non-resident companies: extent of charge to income tax		
(2)		Repealed in part. See para.622 of Sch.1.
153 General replacement of references to branch or agency of company		
(1)		Repealed in part. Repeals s.547(6A) in part.
171 Policies of life insurance etc: miscellaneous amendments		
(3)	501(7), Sch.2 para.115(1), (2)	Continues in force for CT purposes.
175 Payments to adopters		
(1)	744, 745, 746, 747	Repealed. Inserts ICTA s.327A.
(2)		Repealed: spent commencement.
176 Foster carers		
(1)		Repealed. Introduces Sch.36.
(2)		Repealed. Introduces Sch.36.
Sch.24 Restriction of deductions for employee benefit contributions		
para.1(1)	38(1), 866(1)	Continues in force for CT purposes.
para.1(2)	39(1), 866(6)	Continues in force for CT purposes.
para.1(3)	38(2), 866(3), (6)	Continues in force for CT purposes.
para.1(4)	38(3), 866(4), (6)	Continues in force for CT purposes.

Finance Act 2003 (c.14) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.2(1)	40(1), (2), (3), (4), (5), (6), 866(6)	Continues in force for CT purposes.
para.2(2)	40(7), 866(6)	Continues in force for CT purposes.
para.2(3)	40(3), 866(6)	Continues in force for CT purposes.
para.2(4)	40(7), 866(6)	Continues in force for CT purposes.
para.2(5)	41(1), 866(6)	Continues in force for CT purposes.
para.3	44(1), 866(6)	Continues in force for CT purposes.
para.4(1)	42(1), (2), 866(6)	Continues in force for CT purposes.
para.4(2)	42(3), (4), 866(6)	Continues in force for CT purposes.
para.4(3)	42(5), 866(6)	Continues in force for CT purposes.
para.5(1)	41(2), 866(6)	Continues in force for CT purposes.
para.5(2)	41(2), 866(6)	Continues in force for CT purposes.
para.5(3)	41(3), 866(6)	Continues in force for CT purposes.
para.6	43(1), (2), (3), 866(6)	Continues in force for CT purposes.
para.8	38(4), 866(5)	Continues in force for CT purposes.
para.9(1)	39(2), 44(1), 866(6)	Repealed in part. Otherwise continues in force for CT purposes.
para.9(2)	44(2), 866(6)	Continues in force for CT purposes.
para.10(1)	Sch.2 paras.12(2), (3), 154(2), (3)	Continues in force for CT purposes.
para.11(1)	Sch.2 paras.12(2), (3), 13, 154(2), (3), 155	Continues in force for CT purposes.
para.11(2)	Sch.2 para.14(1)	Continues in force for CT purposes.

Finance Act 2003 (c.14) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.34 Policies of life assurance etc: miscellaneous amendments		
para.3(1)	Sch.2 para.90(1)	Continues in force for CT purposes.
para.3(2)	Sch.2 para.90(2)	Continues in force for CT purposes.
para.4(1)	Sch.2 para.116(1), (2)	Continues in force for CT purposes.
para.4(2)	Sch.2 para.116(3)	Continues in force for CT purposes.
para.4(3)	Sch.2 para.116(4), (5)	Continues in force for CT purposes.
para.7(2)	465(1), (2), (3), (4)	Repealed. Amends ICTA s.547(1).
para.7(4)	467(2), (6)	Repealed. Amends ICTA s.547(1).
para.7(5)	467(3), (5)	Repealed. Amends ICTA s.547(1).
para.7(6)	467(3), (5)	Repealed. Amends ICTA s.547(1).
para.7(7)	467(3), (5)	Repealed. Amends ICTA s.547(1).
para.7(8)	Sch.2 paras.112(1), 114(1)	Repealed. Inserts ICTA s.547(4A).
para.7(9)	530(1)	Repealed. Amends ICTA s.547(5AA).
para.7(10)	467(1), (2), (3), (6), (7)	Repealed. Amends ICTA s.547(9).
para.7(11)	467(7)	Repealed. Inserts ICTA s.547(9A).
para.7(12)	468(1), (3)	Repealed. Amends ICTA s.547(10).
para.9(2)	500, 501(1), (3), (5), Sch.2 para.115(1), 92)	Repealed. Amends ICTA s.548(1)(a).
para.9(3)	Sch.2 para.115(1), (2)	Continues in force for CT purposes.
para.10	538(1)	Repealed. Amends ICTA s.551.
para.12(1)	Sch.2 para.112(1)	Repealed.
para.12(2)	Sch.2 para.114(1)	Repealed.

Finance Act 2003 (c.14) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.12(3)	Sch.2 para.114(2)	Repealed.
para.12(4)	Sch.2 para.114(3), (4)	Repealed.
para.13	473(2)	Repealed. Amends ICTA s.539(3).
Sch.35 Gains on policies of life assurance, etc: rate of tax		
para.2(1)		Repealed: introductory.
para.2(2)	530(1)	Repealed. Amends ICTA s.547(5).
para.2(3)	466(1)	Repealed. Amends ICTA s.547(9A).
para.3	535(1), (3), (4), 536(1), 537	Repealed. Amends ICTA s.550(3).
para.4(2)	Sch.2 para.137	Continues in force for CT purposes.
Sch.36 Foster carers		
para.1(1)	803(1)	Repealed.
para.1(2)	803(2)	Repealed.
para.1(3)	803(3)	Repealed.
para.1(4)	803(4)	Repealed.
para.2(1)	804(1)	Repealed.
para.2(2)	804(1)	Repealed.
para.2(3)	804(1)	Repealed.
para.2(4)	804(1), (2), (3)	Repealed.
para.2(5)	804(1)	Repealed.
para.3(1)	805(1)	Repealed.
para.3(2)	805(2)	Repealed.
para.3(3)	805(3)	Repealed.
para.4(1)	806(1), (2), (3), (4)	Repealed.
para.4(2)	806(2), (3)	Repealed.
para.4(3)	806(2), (3), (4)	Repealed.
para.4(4)	806(2), (3)	Repealed.
para.4(5)	806(5)	Repealed.
para.5(1)		Repealed: unnecessary.
para.5(2)	807	Repealed.

Finance Act 2003 (c.14) *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.6	808(1)	Repealed.
para.7(1)	808(2)	Repealed.
para.7(2)	808(1)	Repealed.
para.7(3)	809(1), (2)	Repealed.
para.7(4)	810(1), (2)	Repealed.
para.7(5)	809(3)	Repealed.
para.7(6)	809(4)	Repealed.
para.8(1)	811(1)	Repealed.
para.8(2)	811(2)	Repealed.
para.8(3)	811(4)	Repealed.
para.8(4)	811(5)	Repealed.
para.8(5)	811(6)	Repealed.
para.9	808(3), 811(3)	Repealed.
para.10(1)	812	Repealed.
para.10(2)	813(1), (2)	Repealed.
para.10(3)	828(2)	Repealed.
para.10(4)	814(1)	Repealed.
para.10(5)	814(2)	Repealed.
para.11	815	Repealed.
para.12(1)	816(1)	Repealed.
para.12(2)	816(2)	Repealed.
para.13(1)	817(1)	Repealed.
para.13(2)	817(2)	Repealed.
para.14(1)	818(1), 823(1)	Repealed.
para.14(2)	818(2), 823(1)	Repealed.
para.14(3)	818(3), 823(3)	Repealed.
para.14(4)	818(3), 823(3)	Repealed.
para.14(5)	819(1), (3), (4), 823(3)	Repealed.
para.14(6)	819(4), 823(3)	Repealed.
para.14(7)	818(2), (3), 819(3), (4), 823(3)	Repealed.
para.15(1)	820	Repealed.
para.15(2)	822(1), (2)	Repealed.

Finance Act 2003 (c.14) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.15(3)	828(2)	Repealed.
para.15(4)	823(1)	Repealed.
para.15(5)	823(2)	Repealed.
para.15(6)		Repealed: unnecessary.
para.15(7)		Repealed: unnecessary.
para.15(8)	821(1)	Repealed.
para.15(9)	821(2)	Repealed.
para.16(1)	824(1), (2)	Repealed.
para.16(2)	824(1)	Repealed.
para.16(3)	824(1)	Repealed.
para.16(4)	824(1)	Repealed.
para.16(5)	824(2)	Repealed.
para.17(1)	825(1)	Repealed.
para.17(2)	825(3)	Repealed.
para.17(3)	825(4)	Repealed.
para.17(4)	825(2)	Repealed.
para.18	826	Repealed.
para.19	827	Repealed.
para.20	824(3)	Repealed.
para.21		Repealed: unnecessary.
Sch.39 Relevant discounted securities: withdrawal of relief for costs and losses, etc		
para.1(1)		Repealed: introductory.
para.1(2)	439(2)	Repealed. Amends FA 1996 Sch.13 para.1(2).
para.1(3)		Repealed. Repeals FA 1996 Sch.13 para.1(3) in part.
para.1(4)		Repealed. Repeals FA 1996 Sch.13 para.1(4).
para.2		Repealed. Repeals FA 1996 Sch.13 para.2.
para.3	446(1), (2), (3), (4), (5), (6), 458(2)	Repealed. Inserts FA 1996 Sch.13 para.14A
para.4	444(1)	Repealed. Amends FA 1996 Sch.13 para.15(1).

Finance Act 2003 (c.14) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.5(1)		Repealed. Repeals FA 1996 Sch.13 paras.6(4) to (6) and consequentially amends para.6(3).
para.5(2)	Sch.2 para.84	Repealed. Repeals FA 1996 Sch.13 paras.7, 9A and 11.
para.5(3)	445(1), (5), (6)	Repealed. Amends FA 1996 Sch.14 para.14.
para.5(4)	Sch.1 para.293	Continues in force for IT purposes.
para.6(1)	439(4), 444(1), 445(5), 446(7), Sch.1 para.293, Sch.2 para.84	Repealed.
para.6(2)	446(7), 453(2), (3), 455(5), Sch.1 para.294, Sch.2 para.84	Repealed.
para.6(3)		Repealed: spent transitional.

Courts Act 2003 (c. 39)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
100 Periodical payments		
(2)	731(1), (2), (3), (6), 733	Repealed. Amends ICTA s.329AA.
(3)	732(1)	Repealed. Amends ICTA s.329AB(1).

Finance Act 2004 (c. 12)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
37 Commencement and transitional provisions		
(4)	Sch.2 para.47(1), (2)	Continues in force for CT purposes.
54 Trading profits etc from securities: taxation of amounts taken to reserves		
(2)	Sch.2 para.41	Continues in force for CT purposes.
97 Introductory		
(1)	757(2)	Repealed.
(2)	766	Repealed.
(3)	767(1), (2)	Repealed.
(4)		Repealed: unnecessary.

Finance Act 2004 (c. 12) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(5)		Repealed: spent commencement.
(6)		Repealed: spent commencement.
98 Exemption from income tax for certain interest and royalty payments		
(1)	758(1)	Repealed.
(2)	758(2)	Repealed.
(3)	758(3)	Repealed.
(4)	758(4)	Repealed.
(5)	758(5)	Repealed.
(6)	758(6)	Repealed.
99 Permanent establishments and “25% associates”		
(1)	759(1), 760(1), 761	Repealed.
(2)	759(2), (3)	Repealed.
(3)	760(2), (3), (4), (5)	Repealed.
(4)	761	Repealed.
100 Interest payments: exemption notices		
(1)	762(1)	Repealed.
(2)	762(2)	Repealed.
103 Special relationships		
(1)	763(1), (2)	Repealed.
(2)	764(1), (2), (3)	Repealed.
(3)	764(4)	Repealed.
(4)	763(3)	Repealed.
104 Anti-avoidance		
(1)	765(1), (2)	Repealed.
(2)	765(1)	Repealed.
(3)	765(2)	Repealed.
105 Consequential amendments		
(4)		Repealed. Inserts ICTA s.18(6).

Finance Act 2004 (c. 12) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(5)		Repealed. Inserts ICTA s.349(7). See para.148(6) of Schedule 1 (substitutes new section 349(7)).
106 Transitional provision		
(1)		Repealed: spent transitional.
(2)		Repealed: spent transitional.
(3)		Repealed: spent transitional.
(4)		Repealed: spent transitional.
(5)		Repealed: spent transitional.
138 Gilt strips		
(1)		Repealed: introductory.
(2)	450(1)	Repealed. Inserts FA 1996 Sch.13 para.8(4).
(3)	450(1)	Repealed. Inserts FA 1996 Sch.13 para 9(3).
(4)	450(1)	Repealed. Substitutes FA 1996 Sch.13 para.14(6).
(5)	449(1), (2), (3), (4), (5), (6), 450(1), 460(2)	Repealed. Inserts FA 1996 Sch.13 para.14B.
(6)	Sch.1 para.438	Repealed. Inserts FA 1996 Sch.13 para.14C.
(7)	447(1), (2), (3), (4), (5), 448(1), (2), (3), (4), (5)	Repealed. Inserts FA 1996 Sch.13 para.14D.
(8)	450(1), (2), (3), (4), (5), (6), 451(1), (2), (3), (4), (5), (6), (7)	Repealed. Inserts FA 1996 Sch.13 para.14E.
(9)	460(3)	Repealed. Amends FA 1996 Sch.13 para.15.
(10)		Repealed: spent commencement.
(11)		Repealed: spent commencement.
(12)		Repealed: spent commencement.
(13)	Sch.1 para.438	Repealed.
(14)	Sch.2 para.81(1)	Repealed.
(15)	Sch.2 para.81(2)	Repealed.

Finance Act 2004 (c. 12) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
140 Life policies etc: restriction of corresponding deficiency relief		
(1)		Repealed: introductory.
(2)	541(4)	Repealed. Amends ICTA s.549(1).
(3)	541(4)	Repealed. Inserts ICTA s.549(1A).
(4)	Sch.2 para.117(1), (2), (3), (4)	Repealed.
(5)	Sch.2 para.117(1), (2), (3), (4)	Repealed.
(6)	Sch.2 para.117(1), (2), (3), (4)	Repealed.
143 Deduction for expenditure by landlords on energy-saving items		
(1)	312(1), (2), (3), (4), (5), (6), (7), 313(1), (2), (3), (4), (5), 314(1), (2)	Repealed. Inserts ICTA ss.31A and 31B.
(2)	Sch.2 para.73	Repealed.
147 Immediate needs annuities		
(3)	725(1), (2), (3), (4), (5), (6), 726(1), (2), (3), (4), (5), (6)	Repealed. Inserts ICTA s.580C.
(5)	Sch.2 para.118(1), (2)	Repealed.
(6)		Repealed. Commencement.
280 Abbreviations and general index		
(1)		Repealed in part. See para.652 of Sch.1.
Sch.4 Amendments relating to the rate applicable to trusts		
para.1(1)		Repealed: introductory.
para.1(2)	635(3)	Repealed. Amends ICTA s.677(2).
para.1(3)	640(3)	Repealed. Amends ICTA s.677(7).
para.1(4)	640(4), (5), (6), (7)	Repealed. Inserts ICTA s.677(7A) to (7C).
para.3		Repealed. Commencement.
Sch.17 Minor amendments of or connected with the Income Tax (Earnings and Pensions) Act 2003		
para.10(1)		Repealed. Amends TMA 1970 s.59A(8). See para.376 of Sch.1.

Finance Act 2004 (c. 12) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.19 Venture capital trusts		
para.2	709(4)	Repealed. Amends ICTA Sch.15B para.8(1).
para.3	Sch.2 para.142	Continues in force for CT purposes.
Sch.24 Manufactured dividends		
para.1(3)	399(7)	Repealed. Amends ICTA s.233(1).
Sch.35 Pension schemes etc: minor and consequential amendments		
para.5		Repealed. Amends ICTA s.127(3).
para.24		Repealed. Amends ICTA s.503(2).
para.28(1)		Repealed: introductory.
para.28(2)	627(2)	Repealed. Amends ICTA s.660A(9).
para.28(3)	627(3); Sch.2 para.132(1), (3)	Repealed. Substitutes ICTA s.660A(11).
para.51		Repealed. Amends FA 2002 Sch.22 para.4(2). See para.578(4) of Sch.1 (substitutes new para.4).

Pensions Act 2004 (c. 35)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.3 Restricted information held by the Regulator: certain permitted disclosures to facilitate exercise of functions		
Table		Repealed in part. See para.658 of Sch.1.
Sch.8 Restricted information held by the Board: certain permitted disclosures to facilitate exercise of functions		
Table		Repealed in part. See para.659 of Sch.1.

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