

# INCOME TAX ACT 2007 (C. 3)

## TABLE OF ORIGINS

This Table shows the origins of the provisions of the Income Tax Act 2007.

It is followed by a Table of Destinations for the Act, which starts on page 168.

The following abbreviations are used in the Table of Origins –

### *Acts of Parliament or the Scottish Parliament*

TIA 1961	Trustee Investments Act 1961 (c. 62)
TMA 1970	Taxes Management Act 1970 (c. 9)
FA 1972	Finance Act 1972 (c. 41)
F(No.2)A 1975	Finance (No.2) Act 1975 (c. 45)
ICTA	Income and Corporation Taxes Act 1988 (c. 1)
FA 1988	Finance Act 1988 (c. 39)
FA 1989	Finance Act 1989 (c. 26)
FA 1990	Finance Act 1990 (c. 29)
C(AL)A 1990	Contracts (Applicable Laws) Act 1990 (c. 36)
FA 1991	Finance Act 1991 (c. 31)
TCGA 1992	Taxation of Chargeable Gains Act 1992 (c. 12)
LGFA 1992	Local Government Finance Act 1992 (c. 14)
FA 1992	Finance Act 1992 (c. 20)
F(No.2)A 1992	Finance (No.2) Act 1992 (c. 48)
CA 1992	Charities Act 1992 (c. 41)
JPra 1993	Judicial Pensions and Retirement Act 1993 (c. 8)
CA 1993	Charities Act 1993 (c. 10)
FA 1993	Finance Act 1993 (c. 34)
FA 1994	Finance Act 1994 (c. 9)
LG(S)A 1994	Local Government etc. (Scotland) Act 1994 (c. 39)
FA 1995	Finance Act 1995 (c. 4)
JA 1995	Jobseekers Act 1995 (c. 18)
FA 1996	Finance Act 1996 (c. 8)
FA 1997	Finance Act 1997 (c. 16)
F(No.2)A 1997	Finance (No.2) Act 1997 (c. 58)
NLA 1998	National Lottery Act 1998 (c. 22)
FA 1998	Finance Act 1998 (c. 36)

*Acts of Parliament or the Scottish Parliament*

FA 1999	Finance Act 1999 (c. 16)
FISMA 2000	Financial Services and Markets Act 2000 (c. 8)
LLPA 2000	Limited Liability Partnership Act 2000 (c. 12)
FA 2000	Finance Act 2000 (c. 17)
CSPSSA 2000	Child Support, Pensions and Social Security Act 2000 (c. 19)
AFT(S)A 2000	Abolition of Feudal Tenure etc. (Scotland) Act 2000 (asp 5)
CAA 2001	Capital Allowances Act 2001 (c. 2)
FA 2001	Finance Act 2001 (c. 9)
FA 2002	Finance Act 2002 (c. 23)
DAA(S)A 2002	Debt Arrangement and Attachment (Scotland) Act 2002 (asp 17)
ITEPA 2003	Income Tax (Earnings and Pensions) Act 2003 (c. 1)
FA 2003	Finance Act 2003 (c.14)
FA 2004	Finance Act 2004 (c. 12)
CRA 2005	Constitutional Reform Act 2005 (c. 4)
ITTOIA 2005	Income Tax (Trading and Other Income) Act 2005 (c. 5)
FA 2005	Finance Act 2005 (c. 7)
F(No.2)A 2005	Finance (No.2) Act 2005 (c. 22)
FA 2006	Finance Act 2006 (c. 25)

*Statutory instruments*

IT(BS)(DI)R 1990	Income Tax (Building Societies) (Dividends and Interest) Regulations 1990 (S.I. 1990/2231)
IT(BS)(AP)R 1991	Income Tax (Building Societies) (Annual Payments) Regulations 1991 (S.I. 1991/512)
IT(BS)(DI)(A)R 1992	Income Tax (Building Societies) (Dividends and Interest) (Amendment) Regulations 1992 (S.I. 1992/11)
LGFA(CTP)O 1992	Local Government Finance Act 1992 (Commencement No 6 and Transitional Provision) Order 1992 (S.I. 1992/2454)
IT(BS)(DI)(ANo.2)R 1992	Income Tax (Building Societies) (Dividends and Interest) (Amendment No.2) Regulations 1992 (S.I. 1992/2915)
IT(PD-T)O 1992	Income Tax (Prescribed Deposit-takers) Order 1992 (S.I. 1992/3234)
IT(BS)(DI)(A)R 1994	Income Tax (Building Societies) (Dividends and Interest) (Amendment) Regulations 1994 (S.I. 1994/296)
GSC(AE)R 1994	General and Special Commissioners (Amendment of Enactments) Regulations 1994 (S.I. 1994/1813)

*Statutory instruments*

ADO 1995	Income and Corporation Taxes Act 1988, section 737A, (Appointed Day) Order 1995 (S.I. 1995/1007)
IT(BS)(DI)(A)R 1995	Income Tax (Building Societies) (Dividends and Interest) (Amendment) Regulations 1995 (S.I. 1995/1184)
DT(IP)(DAT)R 1995	Deposit-takers (Interest Payments) (Discretionary or Accumulation Trusts) Regulations 1995 (S.I. 1995/1370)
IT(BS)(DI)(A)R 1996	Income Tax (Building Societies) (Dividends and Interest) (Amendment) Regulations 1996 (S.I. 1996/223)
TF(RS)O 1996	Transfer of Functions (Registration and Statistics) Order 1996 (S.I. 1996/273)
EIB(DIO)O 1996	European Investment Bank (Designated International Organisation) Order 1996 (S.I. 1996/1179)
ADO 1996	Income and Corporation Taxes Act 1988, section 737A, (Appointed Day) Order 1996 (S.I. 1996/2645)
ADO 1997	Finance Act 1997, Schedule 10, (Appointed Day) Order 1997 (S.I. 1997/991)
D(NI)O 1999	Departments (Northern Ireland) Order 1999 (S.I. 1999/283 (N.I. 1))
IT(BS)(DI)(A)R 2001	Income Tax (Building Societies) (Dividends and Interest) (Amendment) Regulations 2001 (S.I. 2001/404)
FISMA(CA)(T)O 2001	Financial Services and Markets Act 2000 (Consequential Amendments) (Taxes) Order 2001 (S.I. 2001/3629)
ADO 2001	Finance Act 1996, Section 167 (Appointed Day) Order 2001 (S.I. 2001/3643)
FISMA(CA)(T)O 2002	Financial Services and Markets Act 2000 (Consequential Amendments) (Taxes) Order 2002 (S.I. 2002/1409)
IT(PD-T)O 2002	Income Tax (Prescribed Deposit-takers) Order 2002 (S.I. 2002/1968)
InCTA349B(3)O 2002	The Income and Corporation Taxes Act 1998, Section 349B(3) Order 2002 (S.I. 2002/2931)
US(A)(EDS)R 2003	Uncertified Securities (Amendment) (Eligible Debt Securities) Regulations 2003 (S.I. 2003/1633)
EA(I)O 2003	Enterprise Act 2002 (Insolvency) Order 2003 (S.I. 2003/2096)
ADO 2003	Finance Act 2003, Section 195 and Schedule 40 (Appointed Day) Order 2003 (S.I. 2003/3077)
GS(CTP)(No.3)O 2004	Government Stock (Consequential and Transitional Provision) (No. 3) Order 2004 (S.I. 2004/2744)
TCPR 2005	Tax and Civil Partnership Regulations 2005 (S.I. 2005/3229)
IT(I)(No.2)O 2005	Income Tax (Indexation) (No.2) Order 2005 (S.I. 2005/3327)
IT(I)O 2006	Income Tax (Indexation) Order 2006 (S.I. 2006/872)

*Statutory instruments*

AIF(T)R 2006	Authorised Investment Funds (Tax) Regulations 2006 (S.I. 2006/964)
TPS(CA)O 2006	Taxation of Pension Schemes (Consequential Amendments) (No.2) Order 2006 (S.I. 2006/1963)

*Other Abbreviation*

Annex 1, Change 1	Change 1 in Annex 1 of the Explanatory Notes to the Income Tax Act 2007
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In this Table—

(a) Amending enactments are not acknowledged as an origin of the provisions of Chapter 3 of Part 2 of the Income Tax Act 2007.

“Amending enactments” are enactments which have amended a provision acknowledged as an origin of a provision of that Chapter.

(b) FA 1994 s.137 (which provides that Schedule 15 to that Act is to have effect to revive Chapter 3 of Part 7 of ICTA) is not acknowledged as an origin of the provisions of Part 5 of the Income Tax Act 2007.

(c) FA 1995 s.70 (which inserted section 842AA of, and Schedule 28B to, ICTA) is not acknowledged as an origin of the provisions of Chapters 1, 3, 4 and 6 of Part 6 of the Income Tax Act 2007.

(d) FA 1995 s.71 (which inserted Schedule 15B to ICTA) is not acknowledged as an origin of the provisions of Chapter 2 of Part 6 of the Income Tax Act 2007.

(e) Section 50 of the Commissioners for Revenue and Customs Act 2005 (which provides for references to the Commissioners of Inland Revenue to be read as references to the Commissioners for Her Majesty’s Revenue and Customs, and references to specified Inland Revenue officers to be read as references to officers of Revenue and Customs) is not separately acknowledged where a provision in relation to which that section has effect is the origin of a provision of the Income Tax Act 2007.

<i>Provision</i>	<i>Origin</i>
1 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
2 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
(5)	Drafting.
(6)	Drafting.
(7)	Drafting.

<i>Provision</i>	<i>Origin</i>
(8)	Drafting.
(9)	Drafting.
(10)	Drafting.
(11)	Drafting.
(12)	Drafting.
(13)	Drafting.
(14)	Drafting.
(15)	Drafting.
(16)	Drafting.
(17)	Drafting.
3 (1)	ICTA s.1(1) (part); ITEPA 2003 Sch.6 para.2; ITTOIA 2005 Sch.1 para.2; drafting.
(2)	ICTA s.1(1) (part); drafting.
4 (1)	ICTA s.1(2) (part).
(2)	ICTA s.832(1) (“year of assessment”).
(3)	ICTA s.2(2) (part).
(4)	ICTA s.832(1) (“the year 1988-89”).
(5)	ICTA s.2(2) (part).
(6)	Drafting.
5 (1)	ICTA s.6(2) (part), s.11(1) (part).
(2)	Drafting.
6 (1)	ICTA s.1(2) (part); FA 1988 s.24(2); FA 1999 s.22(1).
(2)	ICTA s.1(2) (part).
(3)	Drafting.
7	ICTA s.1A(1B) (part); FA 1996 s.73(1); FA 1999 s.22(7).
8 (1)	ICTA s.1B(2) (part); F(No.2)A 1997 s.31(5); ITTOIA 2005 Sch.1 para.4(3).
(2)	ICTA s.1B(2) (part); F(No.2)A 1997 s.31(5); ITTOIA 2005 Sch.1 para.4(3).
9 (1)	ICTA s.686(1A) (part); FA 1993 Sch.6 para.8(2); F(No.2)A 1997 s.32(4); FA 2004 s.29(2).
(2)	ICTA s.686(1A) (part); FA 1993 Sch.6 para.8(2); F(No.2)A 1997 s.32(4); FA 2004 s.29(2).
10 (1)	ICTA s.1(2) (part), (2A) (part); FA 1999 s.22(1), (2).
(2)	ICTA s.1(2) (part), (3) (part); FA 1992 s.9(3); FA 1999 s.22(1), (2).
(3)	ICTA s.1(2) (part), (3) (part); FA 1988 s.24(2).

<i>Provision</i>	<i>Origin</i>
(4)	ICTA s.1(2) (part); drafting.
(5)	Drafting.
11 (1)	ICTA s.1(2) (part); FA 1992 s.9(3).
(2)	ICTA s.1(2) (part); drafting.
12 (1)	ICTA s.1A(1) (part), (1A) (part); FA 1996 s.73(1); F(No.2)A 1997 s.31(3).
(2)	ICTA s.1A(1) (part); FA 1996 s.73(1); FA 1998 s.100(1); drafting.
(3)	Drafting.
13 (1)	ICTA s.1A(1) (part), (1AA) (part), (1A) (part), (4) (part); FA 1996 s.73(1); F(No.2)A 1997 s.31(2), (3); FA 2000 s.32(2), (3); ITTOIA 2005 Sch.1 para.3(6).
(2)	ICTA s.1B(1) (part); F(No.2)A 1997 s.31(5); ITTOIA 2005 Sch.1 para.4(2); Annex 1, Change 1.
(3)	Drafting.
(4)	Drafting.
14 (1)	ICTA s.1A(1) (part), (1A) (part), (4) (part); FA 1996 s.73(1); F(No.2)A 1997 s.31(2), (3); ITTOIA 2005 Sch.1 para.3(6).
(2)	ICTA s.1A(1) (part); FA 1996 s.73(1); FA 1998 s.100(1); drafting.
15	Drafting.
16 (1)	ICTA s.1A(5) (part); FA 1996 s.73(1); F(No.2)A 1997 s.31(4).
(2)	ICTA s.1A(5) (part); FA 1996 s.73(1); F(No.2)A 1997 s.31(4); FA 2003 Sch.35 para.1(3); ITTOIA 2005 Sch.1 para.3(7).
(3)	ICTA s.1A(5) (part); FA 1996 s.73(1); F(No.2)A 1997 s.31(4); ITTOIA 2005 Sch.1 para.3(7).
(4)	ICTA s.1A(5) (part); FA 1996 s.73(1); F(No.2)A 1997 s.31(4); ITTOIA 2005 Sch.1 para.3(7).
(5)	ICTA s.1A(5) (part); FA 1996 s.73(1); F(No.2)A 1997 s.31(4); ITTOIA 2005 Sch.1 para.3(7).
(6)	Drafting.
(7)	ICTA s.1A(4) (part), (5) (part); FA 1996 s.73(1); F(No.2)A 1997 s.31(4); ITTOIA 2005 Sch.1 para.3(6), (7).
17 (1)	ICTA s.1(6A) (part), s.1A(6A) (part); FA 1992 s.9(8); FA 1999 s.22(6), (7).
(2)	ICTA s.1(6A) (part), s.1A(6A) (part); FA 1992 s.9(8); FA 1999 s.22(6), (7).

<i>Provision</i>	<i>Origin</i>
18 (1)	ICTA s.1A(1AA) (part); FA 1996 s.73(1); FA 2000 s.32(3); drafting.
(2)	ICTA s.1A(1AA) (part), (4) (part); FA 1996 s.73(1); FA 2000 s.32(3); ITTOIA 2005 Sch.1 para.3(6).
(3)	ICTA s.1A(2) (part), (3) (part); FA 1996 s.73(1); FA 1998 s.100(2); ITTOIA 2005 Sch.1 para.3(4), (5).
(4)	ICTA s.1A(2) (part); FA 1996 s.73(1); FA 2003 Sch.35 para.1(2); Annex 1, Change 2.
19 (1)	ICTA s.1A(1AA) (part), (2) (part), (3) (part), s.1B(1) (part); FA 1996 s.73(1); F(No.2)A 1997 s.31(5); ITTOIA 2005 Sch.1 paras.3(4), (5), 4(2); drafting.
(2)	ICTA s.1A(1AA) (part), (2) (part), (3) (part), s.1B(1) (part); FA 1996 s.73(1); F(No.2)A 1997 s.31(5); ITTOIA 2005 Sch.1 paras.3(4), (5), 4(2).
(3)	ICTA s.1A(8), s.1B(3) (part), s.686(5B); FA 1996 s.73(1); F(No.2)A 1997 s.31(5); ITTOIA 2005 Sch.1 paras.3(10), 4(4).
20 (1)	ICTA s.1(2) (part), (2A) (part); FA 1999 s.22(2); IT(I)O 2006 art.2 (part).
(2)	ICTA s.1(2) (part), (3) (part); IT(I)O 2006 art.2 (part).
(3)	Drafting.
21 (1)	ICTA s.1(4) (part); FA 1993 s.107(2).
(2)	ICTA s.1(4) (part); FA 1992 s.9(6); FA 1999 s.22(4).
(3)	ICTA s.1(4) (part); FA 1992 s.9(6); FA 1999 s.22(4).
(4)	ICTA s.1(5A) (part); FA 1999 s.25(2); ITEPA 2003 Sch.6 para. 1(3).
(5)	ICTA s.1(6) (part); FA 1992 s.9(7).
22 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.

<i>Provision</i>	<i>Origin</i>
23	ICTA s.1(2) (part), s.1A(1) (part), (1A) (part), (1B) (part), s.1B(1) (part), (2) (part), s.109A(1) (part), (6A) (part), s.256(1) (part), (2) (part), s.257(1) (part), (2) (part), (3) (part), s.257A(2) (part), (3) (part), s.265(1) (part), (2) (part); ICTA s.266(4) (part); ICTA s.266(7) (part), s.273(1) (part), s.289A(1) (part), (2) (part), (5) (part), s.347B(2) (part), s.353(1) (part), (1A) (part), (1B) (part), s.379A(1) (part), (3) (part), s.380(1) (part), s.381(1) (part), s.385(1) (part), s.388(1) (part), s.392(1) (part), (2) (part), s.574(1) (part), s.587B(2) (part), s.687(2) (part); ICTA s.788(3) (part), (4) (part), s.790(1) (part), s.793(1) (part); ICTA s.835(1) (part), (3) (part), (4) (part), (5) (part), Sch.15B para.1(1) (part), (5) (part), (6) (part); FA 1990 s.25(6) (part), (7) (part), (8) (part), (9) (part); FA 2002 Sch.16 para.19(2) (part), (6) (part); ITEPA 2003 s.555(1) (part), (2) (part); FA 2004 s.193(6) (part), s.194(1) (part), s.205(1) (part), s.206(1) (part), s.208(1) (part), (2) (part), (8) (part), s.209(1) (part), (3) (part), s.214(1) (part), s.215(1) (part), (2) (part), (11) (part), s.227(1) (part), (4) (part), (5) (part), Sch.34 para. 1(1) (part), 5 (part), 8(1) (part), 13(1) (part); ITTOIA 2005 s.401(1) (part), s.446(1) (part), (2) (part); ITTOIA 2005 s.454(1) (part), (4) (part); ITTOIA 2005 s.535(1) (part), (2) (part), s.600(1) (part), s.601(1) (part), (2) (part), s.677(2) (part), s.678(2) (part); F(No.2)A 2005 s.7(1) (part), (3) (part); drafting.
24 (1)	ICTA s.109A(1) (part), (6A) (part), s.266(7) (part), s.353(1) (part), s.379A(1) (part), (3) (part), s.380(1) (part), s.381(1) (part), s.385(1) (part), s.388(1) (part), s.392(1) (part), (2) (part), s.574(1) (part), s.587B(2) (part), Sch.23A para. 2A(1) (part), 3(2) (part); ITEPA 2003 s.555(1) (part), (2) (part); FA 2004 s.193(6) (part), s.194(1) (part); ITTOIA 2005 s.446(1) (part), (2) (part); ITTOIA 2005 s.454(1) (part); ITTOIA 2005 s.600(1) (part); Annex 1, Change 81.
(2)	ICTA s.348(1) (part).
25 (1)	Drafting.
(2)	ICTA s.835(3) (part), (4) (part), (5) (part); drafting.
(3)	ICTA s.835(4) (part); drafting.
(4)	ICTA s.379A(1) (part), s.380(1) (part), s.381(2) (part), s.385(1) (part), (4) (part), s.388(1) (part), (4) (part), s.392(2) (part), s.574(1) (part); ITTOIA 2005 s.601(3) (part); drafting.
(5)	Drafting.
(6)	Drafting.



<i>Provision</i>	<i>Origin</i>
26 (1)	ICTA s.257A(2) (part), (3) (part), s.273(1) (part), s.289A(1) (part), (2) (part), s.347B(2) (part), s.353(1A) (part); ICTA s.788(4) (part), s.790(1) (part), s.793(1) (part); ICTA Sch.15B para.1(1) (part); FA 2002 Sch.16 para.1(1) (part); ITTOIA 2005 s.401(1) (part), s.535(1) (part), (2) (part), s.677(2) (part), s.678(2) (part); Annex 1, Change 3.
(2)	FA 2005 s.26 (part).
27 (1)	Drafting.
(2)	Annex 1, Change 4.
(3)	Drafting.
(4)	ICTA s.256(3) (part), s.257A(2) (part), (3) (part), s.273(1) (part), s.289A(5) (part), s.347B(5B) (part), s.353(1H) (part), Sch.15B para.1(6) (part); FA 2002 Sch.16 para.19(6) (part).
(5)	ICTA s.256(3) (part), s.257A(2) (part), (3) (part), s.273(1) (part), s.289A(5) (part), s.347B(5B) (part), s.353(1H) (part), Sch.15B para.1(6) (part); FA 2002 Sch.16 para.19(6) (part); Annex 1, Change 4.
(6)	ICTA s.790(3) (part), s.796(1) (part).
28 (1)	Drafting.
(2)	Annex 1, Change 4.
(3)	Drafting.
(4)	ICTA s.790(3) (part), s.796(1) (part).
(5)	FA 2005 s.26 (part), s.27(1) (part).
29 (1)	Drafting.
(2)	ICTA s.256(2) (part), s.289A(2) (part), s.347B(5A) (part), s.353(1F) (part), s.796(3), Sch.15B para.1(5) (part); FA 2002 Sch.16 para.19(2) (part); drafting.
(3)	Drafting.
(4)	Drafting.
(5)	Drafting.
30 (1)	FA 1990 s.25(8) (part), (9) (part); FA 2004 s.205(1) (part), s.206(1) (part), s.208(1) (part), (2) (part), (8) (part), s.209(1) (part), (3) (part), s.214(1) (part), s.215(1) (part), (2) (part), (11) (part), s.227(1) (part), (4) (part), (5) (part), Sch.34 para. 1(1) (part), 5 (part), 8(1) (part), 13(1) (part); F(No.2)A 2005 s.7(1) (part), (3) (part).
(2)	ICTA s.687(2) (part).
31 (1)	ICTA s.835(6) (part).
(2)	ICTA s.835(6) (part).
(3)	ICTA s.835(6) (part).

<i>Provision</i>	<i>Origin</i>
(4)	ICTA s.835(6) (part).
(5)	ICTA s.835(7) (part).
32	Drafting.
33 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
34 (1)	Drafting.
(2)	Drafting.
35	ICTA s.256(1), s.257(1), (2), s.278(1), (2); FA 1988 s.33; IT(I)(No.2)O 2005 art.2(2) (part); Annex 1, Change 5.
36 (1)	ICTA s.256(1), s.257(2), (3), s.278(1), (2); FA 1988 s.33; FA 1989 s.33(4) (part); IT(I)(No.2)O 2005 art.2(2); Annex 1, Change 5.
(2)	ICTA s.257(5); FA 1988 s.33; FA 1989 s.33(5) (part); IT(I)(No.2)O 2005 art.2(2).
(3)	Drafting.
37 (1)	ICTA s.256(1), s.257(3), s.278(1), (2); FA 1988 s.33; FA 1989 s.33(4) (part); IT(I)(No.2)O 2005 art.2(2); Annex 1, Change 5.
(2)	ICTA s.257(5); FA 1988 s.33; FA 1989 s.33(5) (part); IT(I)(No.2)O 2005 art.2(2).
(3)	Drafting.
38 (1)	ICTA s.256(1), s.265(1), s.278(1), (2); FA 1988 Sch.3 para.8; IT(I)(No.2) 2005 art.2(5); Annex 1, Change 5.
(2)	ICTA s.265(1), (7); FA 1988 Sch.3 para.8.
(3)	ICTA s.265(1), (7); FA 1988 Sch.3 para.8.
(4)	Annex 1, Change 6.
39 (1)	ICTA s.265(2), s.278(1), (2); FA 1988 Sch.3 para.8; TCPR 2005 reg.56(2), (3); Annex 1, Change 7.
(2)	ICTA s.256(1), s.265(2), (5); FA 1988 Sch.3 para.8; TCPR 2005 reg.56(2), (3); Annex 1, Change 5.
(3)	ICTA s.265(2); FA 1988 Sch.3 para.8; drafting.
40 (1)	ICTA s.265(5); FA 1988 Sch.3 para.8; FA 1996 Sch.21 para.6.
(2)	ICTA s.265(6); FA 1988 Sch.3 para.8; F(No.2)A 1992 Sch.5 para.8.
41 (1)	Drafting.
(2)	ICTA s.257(4); FA 1988 s.33.
(3)	ICTA s.257(4); FA 1988 s.33.

<i>Provision</i>	<i>Origin</i>
42 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
43	ICTA s.257A(5A) (part), s.257AB(5) (part); FA 1988 s.33; FA 1999 s.31(7); TCPR 2005 art.52(1); IT(I)(No.2)O 2005 reg.2(3), (4).
44 (1)	ICTA s.257A(3A) (part), s.257AB(1) (part); drafting.
(2)	Drafting.
(3)	ICTA s.257AB(8); TCPR 2005 reg.52(1).
45 (1)	ICTA s.256(1) (part), (2) (part), s.257A(2) (part), (3) (part); FA 1988 s.33; FA 1994 s.77(1), (2); FA 1998 s.27(1) (part); Annex 1, Change 5.
(2)	ICTA s.257A(2) (part), (3) (part), (3A) (part), s.278(1) (part), (2) (part); FA 1988 s.33; FA 1996 Sch.20 para.14(3); FA 1999 s.31(3) (part); TCPR 2005 reg.51(2), (3), (4).
(3)	ICTA s.257A(2) (part), (3) (part); FA 1988 s.33; FA 1989 s.33(8) (part); IT(I)(No.2)O 2005 art.2(3).
(4)	ICTA s.257A(5); FA 1988 s.33; FA 1989 s.33(9) (part); IT(I)(No.2)O 2005 art.2(3).
(5)	ICTA s.257A(5A); FA 1988 s.33; FA 1999 s.31(7).
(6)	Drafting.
46 (1)	ICTA s.256(1) (part), (2) (part), s.257AB (1) (part), (2) (part); FA 1994 s.77(1); FA 1998 s.27(1) (part); TCPR 2005 reg.52(1); Annex 1, Change 5.
(2)	ICTA s.257AB(1) (part), s.278(1) (part), (2) (part); TCPR 2005 reg.52(1).
(3)	ICTA s.257AB(2) (part); TCPR 2005 reg.52(1); IT(I)(No.2)O 2005 art.2(4).
(4)	ICTA s.257AB(4); TCPR 2005 reg.52(1); IT(I)(No.2)O 2005 art.2(4).
(5)	ICTA s.257AB(5); TCPR 2005 reg.52(1).
(6)	ICTA s.257AB(9); TCPR 2005 reg.52(1).
(7)	Drafting.
47 (1)	ICTA s.256(2) (part), s.257BA(1) (part); F(No.2)A 1992 Sch.5 para.2; FA 1994 s.77(1), Sch.8 para.2; FA 1998 s.27(1); FA 1999 s.32(1) (part); TCPR 2005 reg.53(2) (part); Annex 1, Change 7.
(2)	ICTA s.257BA(1) (part), s.278(1) (part), (2) (part); F(No.2)A 1992 Sch.5 para.2; TCPR 2005 reg.53(2) (part); Annex 1, Change 5.

<i>Provision</i>	<i>Origin</i>
(3)	ICTA s.257BA(1) (part); F(No.2)A 1992 Sch.5 para.2; FA 1994 Sch.8 para.2; TCPR 2005 reg.53(2) (part); Annex 1, Change 7.
(4)	ICTA s.257BA(1) (part); F(No.2)A 1992 Sch.5 para.2; TCPR 2005 reg.53(2) (part); Annex 1, Change 7; drafting.
48 (1)	ICTA s.256(2) (part), s.257BA(2) (part); F(No.2)A 1992 Sch.5 para.2; FA 1994 s.77(1), Sch.8 para.2; FA 1998 s.27(1) (part); FA 1999 s.32(1) (part); TCPR 2005 reg.53(3) (part); Annex 1, Change 7.
(2)	ICTA s.257BA(2) (part), s.278(1) (part), (2) (part); F(No.2)A 1992 Sch.5 para.2; TCPR 2005 reg.53(3) (part); Annex 1, Change 5.
(3)	ICTA s.257BA(2) (part); F(No.2)A 1992 Sch.5 para.2; FA 1994 Sch.8 para.2; TCPR 2005 reg.53(3) (part); Annex 1, Change 7.
(4)	ICTA s.257BA(2) (part); F(No.2)A 1992 Sch.5 para.2; TCPR 2005 reg.53(3) (part); Annex 1, Change 7; drafting.
49 (1)	ICTA s.256(2) (part), s.257BA(3) (part); F(No.2)A 1992 Sch.5 para.2; FA 1994 s.77(1), Sch.8 para.2; FA 1998 s.27(1) (part); FA 1999 s.32(1) (part); TCPR 2005 reg.53(4); Annex 1, Changes 5, 7.
(2)	ICTA s.257BA(3) (part); F(No.2)A 1992 Sch.5 para.2; FA 1994 Sch.8 para.2; TCPR 2005 reg.53(4).
50 (1)	Drafting.
(2)	ICTA s.257BA(4) (part); F(No.2)A 1992 Sch.5 para.2; TCPR 2005 reg.53(5).
(3)	ICTA s.257BA(5), (7) (part); F(No.2)A 1992 Sch.5 para.2; TCPR 2005 reg.53(6).
(4)	ICTA s.257BA(7) (part); F(No.2)A 1992 Sch.5 para.2; drafting.
(5)	ICTA s.257BA(4) (part), (8) (part); F(No.2)A 1992 Sch.5 para.2; TCPR 2005 reg.53(5).
(6)	ICTA s.257BA(8) (part); F(No.2)A 1992 Sch.5 para.2.
(7)	ICTA s.257BA(8) (part); F(No.2)A 1992 Sch.5 para.2.
51 (1)	ICTA s.257BB(1) (part); F(No.2)A 1992 Sch.5 para.2; FA 1994 Sch.8 para.3(1); TCPR 2005 reg.54(2) (part); Annex 1, Change 7.
(2)	ICTA s.257BB(1) (part); F(No.2)A 1992 Sch.5 para.2; FA 1994 Sch.8 para.3(1); TCPR 2005 reg.54(2) (part); Annex 1, Change 7.
(3)	ICTA s.257BB(1) (part), (3A) (part); F(No.2)A 1992 Sch.5 para.2; FA 1994 Sch.8 para.3(1); TCPR 2005 reg.54(2) (part).

<i>Provision</i>	<i>Origin</i>
(4)	ICTA s.256(1) (part), s.257BB(2), s.278(1) (part), (2) (part); F(No.2)A 1992 Sch.5 para.2; TCPR 2005 reg.54(3).
(5)	ICTA s.257BB(1) (part); F(No.2)A 1992 Sch.5 para.2; FA 1994 Sch.8 para.3; TCPR 2005 reg.54(2) (part).
(6)	Drafting.
52 (1)	ICTA s.257BB(3) (part); F(No.2)A 1992 Sch.5 para.2; FA 1994 Sch.8 para.3(2); TCPR 2005 reg.54(4) (part).
(2)	ICTA s.257BB(3) (part), (3A) (part); F(No.2)A 1992 Sch.5 para.2; FA 1994 Sch.8 para.3(2); TCPR 2005 reg.54(4).
(3)	ICTA s.256(1) (part), s.257BB(4) (part); F(No.2)A 1992 Sch.5 para.2; TCPR 2005 reg.54(5).
(4)	ICTA s.257BB(3) (part); F(No.2)A 1992 Sch.5 para.2; FA 1994 Sch.8 para.3(2); TCPR 2005 reg.54(4); Annex 1, Change 7.
(5)	Drafting.
53 (1)	ICTA s.256(2) (part), (3) (part); FA 1994 s.77(1).
(2)	ICTA s.256(2) (part), (3) (part); FA 1994 s.77(1).
(3)	ICTA s.257BB(1) (part), (3); F(No.2)A 1992 Sch.5 para.2; FA 2000 s.39(8); Annex 1, Change 7.
(4)	ICTA s.257BB(5); F(No.2)A 1992 Sch.5 para.2; FA 1996 Sch.21 para.4.
(5)	Drafting.
54 (1)	ICTA s.257A(6) (part), s.257AB(7) (part); FA 1988 s.33; FA 1999 s.31(8); TCPR 2005 reg.52(1), 53(7).
(2)	ICTA s.257A(6) (part), s.257AB(7) (part); FA 1988 s.33; FA 1999 s.31(8); TCPR 2005 reg.52(1), 53(7).
(3)	Drafting.
(4)	ICTA s.257A(6) (part), s.257AB(7) (part); FA 1988 s.33; TCPR 2005 reg.52(1), 53(7).
(5)	ICTA s.257BA(6); F(No.2)A 1992 Sch.5 para.2; FA 1999 s.32(1) (part); TCPR 2005 reg.53(7).
(6)	ICTA s.257A(6) (part), s.257AB(7) (part); FA 1988 s.33; TCPR 2005 reg.52(1).
55 (1)	ICTA s.257A(6), s.257AB(6), s.257BA(9); FA 1988 s.33; F(No.2)A 1992 Sch.5 para.2; FA 1994 Sch.8 para.1; FA 1999 s.32(1) (part); TCPR 2005 reg.52(1), 53(8).
(2)	ICTA s.257A(4), s.257AB(3); FA 1988 s.33; FA 1999 s.31(5) (part); TCPR 2005 reg.52(1).
(3)	Drafting.

<i>Provision</i>	<i>Origin</i>
56 (1)	Drafting.
(2)	ICTA s.278(1) (part), (2) (part).
(3)	ICTA s.278(2) (part); FA 1996 s.145(1); TCPR 2005 reg.60 (part).
57 (1)	ICTA s.257C(1), s.265(1A); FA 1988 s.33; FA 1997 s.56(2); FA 1999 s.30(3); TCPR 2005 art.55 (part).
(2)	ICTA s.257C(1); FA 1988 s.33; FA 1993 s.107(3) (part).
(3)	ICTA s.257C(1); FA 1988 s.33.
(4)	ICTA s.257C(1); FA 1988 s.33.
(5)	ICTA s.257C(2A); FA 1988 s.33; FA 1999 s.25(3); ITEPA 2003 Sch.6 para.35.
(6)	ICTA s.257C(3); FA 1988 s.33; FA 1999 s.30(3); TCPR 2005 reg.55 (part).
58 (1)	ICTA s.835(5); FA 1988 Sch.3 para.22; FA 1990 s.25(9A); FA 2000 s.39(6); FA 2004 s.192(5); TCPR 2005 regs.104, 177; Annex 1, Change 8.
(2)	Drafting.
(3)	Drafting.
59 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
60 (1)	Drafting.
(2)	Drafting.
(3)	ICTA s.384(4) (part); ITTOIA 2005 Sch.1 para.159(2); drafting.
(4)	Drafting.
(5)	Drafting.
61 (1)	Drafting.
(2)	ICTA s.382(3) (part), s.385(1) (part); FA 1994 s.209(3), (4).
(3)	Drafting.
(4)	Drafting.
(5)	Drafting.
62 (1)	Drafting.
(2)	ICTA s.382(3) (part), s.385(1) (part); FA 1994 s.209(3), (4); drafting.
(3)	ICTA s.110(1A) (part), s.118ZE(5), (6), s.389(4) (part); ITTOIA 2005 Sch.1 para.90; ITTOIA 2005 Sch.1 paras.98, 165; drafting.

<i>Provision</i>	<i>Origin</i>
(4)	Drafting.
(5)	Drafting.
63	ICTA s.380(1) (part), s.381(3), s.385(7), s.388(2), s.504A(5); FA 1991 s.72(2) (part); FA 1994 s.209(1); ITTOIA 2005 Sch.1 para.197.
64 (1)	ICTA s.380(1) (part); FA 1994 s.209(1).
(2)	ICTA s.380(1) (part); FA 1994 s.209(1).
(3)	Drafting.
(4)	Drafting.
(5)	ICTA s.380(1) (part); FA 1994 s.209(1).
(6)	Drafting.
(7)	Drafting.
(8)	Drafting.
65 (1)	ICTA s.380(1) (part); FA 1994 s.209(1); drafting.
(2)	ICTA s.380(2) (part); FA 1994 s.209(1).
(3)	ICTA s.380(2) (part); FA 1994 s.209(1).
(4)	Drafting.
66 (1)	ICTA s.384(1) (part).
(2)	ICTA s.384(1) (part); Annex 1, Change 9.
(3)	ICTA s.384(9); FA 1996 Sch.20 para.25(2).
(4)	ICTA s.384(1) (part).
(5)	ICTA s.384(3); Annex 1, Change 9.
(6)	ICTA s.384(2) (part); Annex 1, Change 152.
(7)	ICTA s.384(10) (part).
67 (1)	Drafting.
(2)	ICTA s.397(1) (part), (5) (part); FA 1994 s.214(3).
(3)	ICTA s.397(3) (part), (4), (8) (part).
68 (1)	Drafting.
(2)	Drafting.
(3)	ICTA s.397(3) (part); FA 1996 Sch.20 para.27; drafting.
(4)	ICTA s.397(3) (part); FA 1996 Sch.20 para.27.
(5)	ICTA s.397(5) (part).
69 (1)	Drafting.
(2)	ICTA s.397(8); ITTOIA 2005 Sch.1. para.169(4).
(3)	ICTA s.397(10) (part).
(4)	ICTA s.397(10) (part); TCPR 2005 reg.71(2) (part).

<i>Provision</i>	<i>Origin</i>
(5)	ICTA s.397(10) (part).
(6)	ICTA s.397(10) (part); TCPR 2005 reg.71(2) (part).
(7)	ICTA s.397(10) (part).
70 (1)	Drafting.
(2)	ICTA s.397(10) (part); drafting.
(3)	ICTA s.397(10) (part); drafting.
(4)	Drafting.
(5)	Drafting.
(6)	ICTA s.397(7); CAA 2001 Sch.2 para.34.
71	Drafting.
72 (1)	ICTA s.381(1) (part).
(2)	ICTA s.381(2) (part); FA 1994 s.209(2).
(3)	ICTA s.380(1) (part); FA 1996 Sch.21 para.10.
(4)	ICTA s.381(7) (part).
(5)	Drafting.
73	ICTA s.381(2) (part); FA 1994 s.209(2); drafting.
74 (1)	ICTA s.381(4) (part).
(2)	ICTA s.381(4) (part); Annex 1, Change 9.
(3)	ICTA s.381(4) (part).
(4)	ICTA s.381(5) (part); TCPR 2005 reg.70.
(5)	ICTA s.381(5) (part); TCPR 2005 reg.70.
(6)	ICTA s.381(7) (part).
75 (1)	ICTA s.384(6) (part), (7) (part); FA 1994 s.214(2).
(2)	ICTA s.384(6) (part), (7) (part); FA 1994 s.214(2); CAA 2001 Sch.2 para.29.
(3)	ICTA s.384(7) (part).
(4)	Drafting.
(5)	ICTA s.384(6) (part); FA 1994 s.214(2); Annex 1, Change 10.
(6)	ICTA s.384(6) (part); FA 1994 s.214(2); Annex 1, Change 10.
76	ICTA s.384A(1); CAA 2001 Sch.2 para.30; drafting.
77 (1)	ICTA s.384A(2) (part); CAA 2001 Sch.2 para.30.
(2)	ICTA s.384A(2) (part); CAA 2001 Sch.2 para.30.
(3)	ICTA s.384A(2) (part), (3); CAA 2001 Sch.2 para.30.



<i>Provision</i>	<i>Origin</i>
78 (1)	ICTA s.384A(4) (part); CAA 2001 Sch.2 para.30.
(2)	ICTA s.384A(4) (part); CAA 2001 Sch.2 para.30.
(3)	ICTA s.384A(4) (part); CAA 2001 Sch.2 para.30.
(4)	ICTA s.384A(5) (part); CAA 2001 Sch.2 para.30.
(5)	ICTA s.384A(5) (part); CAA 2001 Sch.2 para.30.
(6)	ICTA s.384A(5) (part); CAA 2001 Sch.2 para.30.
79 (1)	ICTA s.384(8), s.384A(6); CAA 2001 Sch.2 para.30; IT-TOIA 2005 Sch.1 paras.159(3), 160.
(2)	ICTA s.384(11), s.384A(8); CAA 2001 Sch.2 paras.29, 30.
80 (1)	ICTA s.492(2) (part).
(2)	ICTA s.492(2) (part).
(3)	ICTA s.502(1) (part).
81 (1)	ICTA s.399(2) (part).
(2)	ICTA s.399(2) (part).
(3)	ICTA s.399(2) (part).
(4)	ICTA s.399(2) (part).
(5)	ICTA s.399(2) (part).
(6)	ICTA s.399(3).
(7)	ICTA s.399(5).
82	Drafting.
83 (1)	ICTA s.385(1) (part); FA 1991 s.72(8); FA 1994 s.209(4).
(2)	ICTA s.385(1) (part); FA 1994 s.209(4).
(3)	ICTA s.385(1) (part); FA 1994 s.209(4).
(4)	ICTA s.385(1) (part); FA 1994 s.209(4); drafting.
(5)	ICTA s.385(1) (part).
(6)	Drafting.
84	ICTA s.385(1) (part); FA 1994 s.209(4); drafting.
85 (1)	ICTA s.385(4) (part).
(2)	ICTA s.385(4) (part).
(3)	ICTA s.385(4) (part).
86 (1)	ICTA s.386(1) (part).
(2)	ICTA s.386(1) (part); Annex 1, Change 11.
(3)	ICTA s.386(3).
(4)	ICTA s.386(1) (part).
(5)	ICTA s.386(1) (part).

<i>Provision</i>	<i>Origin</i>
(6)	ICTA s.386(1) (part).
87 (1)	ICTA s.492(4) (part); ITTOIA 2005 Sch.1 para.190(3).
(2)	ICTA s.492(4) (part); ITTOIA 2005 Sch.1 para.190(3).
88 (1)	ICTA s.390 (part); ITTOIA 2005 Sch.1 para.166.
(2)	ICTA s.390 (part); ITTOIA 2005 Sch.1 para.166.
(3)	Drafting.
89 (1)	ICTA s.388(1) (part), s.389(4) (part).
(2)	ICTA s.388(1) (part); FA 1998 Sch.7 para.1.
(3)	ICTA s.388(1) (part); FA 1998 Sch.7 para.1; Annex 1, Changes 12, 81.
(4)	Drafting.
(5)	Drafting.
90 (1)	ICTA s.388(6).
(2)	ICTA s.388(7); Annex 1, Change 12.
(3)	Annex 1, Change 12.
(4)	Annex 1, Change 12.
(5)	Annex 1, Change 12.
(6)	Annex 1, Change 12.
91	ICTA s.388(3) (part); drafting.
92 (1)	ICTA s.388(4) (part).
(2)	ICTA s.388(4) (part).
(3)	ICTA s.388(4) (part).
93 (1)	ICTA s.389(2) (part); CAA 2001 Sch.2 para.31.
(2)	ICTA s.389(2) (part); CAA 2001 Sch.2 para.31.
(3)	ICTA s.389(2) (part); CAA 2001 Sch.2 para.31.
(4)	ICTA s.389(2) (part); CAA 2001 Sch.2 para.31.
94 (1)	ICTA s.390 (part); ITTOIA 2005 Sch.1 para.166.
(2)	ICTA s.390 (part); ITTOIA 2005 Sch.1 para.166.
(3)	Drafting.
95 (1)	ICTA s.391 (part); ITTOIA 2005 Sch.1 para.167; drafting.
(2)	ICTA s.391 (part); ITTOIA 2005 Sch.1 para.167; Annex 1, Change 13.
(3)	ICTA s.391 (part); ITTOIA 2005 Sch.1 para.167.
(4)	ICTA s.391 (part); ITTOIA 2005 Sch.1 para.167.
(5)	ICTA s.391 (part); ITTOIA 2005 Sch.1 para.167.
(6)	ICTA s.391 (part); ITTOIA 2005 Sch.1 para.167.

<i>Provision</i>	<i>Origin</i>
96 (1)	ICTA s.109A(1) (part), s.110(1A) (part); FA 1995 s.90(1); ITTOIA 2005 Sch.1 para.90; drafting.
(2)	ICTA s.109A(1) (part); FA 1995 s.90(1).
(3)	ICTA s.109A(1) (part); FA 1995 s.90(1).
(4)	ICTA s.109A(1) (part); FA 1995 s.90(1).
(5)	ICTA s.110(1B); ITTOIA 2005 Sch.1 para.90.
(6)	Drafting.
(7)	Drafting.
97 (1)	ICTA s.109A(2) (part); FA 1995 s.90(1); drafting.
(2)	ICTA s.109A(2) (part); FA 1995 s.90(1).
(3)	ICTA s.109A(2) (part); FA 1995 s.90(1).
(4)	ICTA s.109A(2) (part); FA 1995 s.90(1).
(5)	ICTA s.109A(2) (part); FA 1995 s.90(1).
98 (1)	Drafting.
(2)	ICTA s.109A(4) (part); FA 1995 s.90(1); FA 1996 Sch.20 para.5(1); Annex 1, Change 14.
(3)	ICTA s.109A(4) (part); FA 1995 s.90(1); FA 1996 Sch.20 para.5(1).
(4)	Drafting.
(5)	ICTA s.109A(4A) (part); FA 1995 s.90(1); FA 1996 Sch.20 para.5(2).
(6)	ICTA s.109A(4A) (part); FA 1995 s.90(1); FA 1996 Sch.20 para.5(2).
(7)	ICTA s.109A(4A) (part); FA 1995 s.90(1); FA 1996 Sch.20 para.5(2); drafting.
(8)	ICTA s.109A(4A) (part); FA 1995 s.90(1); FA 1996 Sch.20 para.5(2); drafting.
99 (1)	ICTA s.109A(5) (part); FA 1995 s.90(1).
(2)	ICTA s.109A(5) (part); FA 1995 s.90(1).
(3)	ICTA s.109A(5) (part); FA 1995 s.90(1).
(4)	ICTA s.109A(5) (part); FA 1995 s.90(1).
(5)	ICTA s.109A(5) (part); FA 1995 s.90(1).
(6)	Drafting.
100 (1)	ICTA s.109A(6) (part); FA 1995 s.90(1).
(2)	ICTA s.109A(6) (part); FA 1995 s.90(1); ITTOIA 2005 Sch.1 para.89(5).
101	Drafting.

<i>Provision</i>	<i>Origin</i>
102 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
103 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
104 (1)	ICTA s.117(1) (part), (2) (“relevant year of assessment”) (part).
(2)	ICTA s.117(1) (part).
(3)	ICTA s.117(1) (part); Annex 1, Change 13.
(4)	ICTA s.117(1) (part), (2) (“the aggregate amount”) (part), (2) (“the appropriate time”) (part); FA 2005 s.78(1); Annex 1, Changes 15, 16.
(5)	ICTA s.117(2) (“the aggregate amount”) (part), (2) (“relevant year of assessment”) (part); Annex 1, Change 13.
(6)	ICTA s.117(2) (“the amount of any reclaimed relief”); FA 2005 s.78(1).
(7)	Annex 1, Change 16.
105 (1)	Drafting.
(2)	ICTA s.117(3) (part); Annex 1, Change 16.
(3)	Annex 1, Change 16.
(4)	ICTA s.117(3) (part); Annex 1, Change 16.
(5)	ICTA s.117(3) (part); Annex 1, Change 17.
(6)	ICTA s.117(3) (part); Annex 1, Change 16.
(7)	ICTA s.117(3) (part).
(8)	Annex 1, Change 16; drafting.
(9)	Annex 1, Change 16; drafting.
(10)	Annex 1, Change 16.
(11)	ICTA s.117(5); FA 2005 s.73(2).
106 (1)	ICTA s.117(2) (“limited partner”) (part); drafting.
(2)	ICTA s.117(2) (“limited partner”) (part); drafting.
(3)	ICTA s.117(2) (“limited partner”) (part); drafting.
(4)	Annex 1, Change 16; drafting.
107 (1)	ICTA s.117(1) (part), (2) (“relevant year of assessment”) (part), s.118ZB(1); LLPA 2000 s.10(1); FA 2004 s.124(3).
(2)	ICTA s.118ZB(2); FA 2004 s.124(3).

<i>Provision</i>	<i>Origin</i>
(3)	ICTA s.117(1) (part), s.118ZB(1); LLPA 2000 s.10(1).
(4)	ICTA s.117(1) (part), s.118ZB(1); LLPA 2000 s.10(1); Annex 1, Change 13.
(5)	ICTA s.117(1) (part), (2) (“the aggregate amount”) (part), (2) (“the appropriate time”) (part), s.118ZB(1); LLPA 2000 s.10(1); FA 2005 s.78(1); Annex 1, Change 15.
(6)	ICTA s.117(2) (“the aggregate amount”) (part), (2) (“relevant year of assessment”) (part), s.118ZB(1); LLPA 2000 s.10(1); FA 2004 s.124(2); Annex 1, Change 13.
(7)	ICTA s.117(2) (“the amount of any reclaimed relief”), s.118ZB(1); LLPA 2000 s.10(1); FA 2005 s.78(1).
(8)	Annex 1, Change 16.
108 (1)	Drafting.
(2)	ICTA s.118ZB(1) (part), s.118ZC(1) (part), (2) (part), (3) (part); LLPA 2000 s.10(1).
(3)	Annex 1, Change 16.
(4)	Annex 1, Change 16.
(5)	ICTA s.118ZC(3) (part); LLPA 2000 s.10(1).
(6)	ICTA s.118ZC(3) (part); LLPA 2000 s.10(1); Annex 1, Change 17.
(7)	ICTA s.118ZB(1) (part), s.118ZC(1) (part), (2) (part); LLPA 2000 s.10(1); Annex 1, Change 16.
(8)	ICTA s.118ZC(4); LLPA 2000 s.10(1).
(9)	ICTA s.118ZC(5); LLPA 2000 s.10(1); FA 2005 s.73(3).
109 (1)	ICTA s.118ZD(1) (part), (2) (part), s.118ZM(8) (part); LLPA 2000 s.10(1); FA 2004 s.124(4), s.125; Annex 1, Change 13.
(2)	ICTA s.118ZD(1) (part), (2) (part), s.118ZM(8) (part); LLPA 2000 s.10(1); FA 2004 s.124(4), s.125; drafting.
(3)	ICTA s.118ZD(3); LLPA 2000 s.10(1); Annex 1, Change 13.
110 (1)	ICTA s.118ZE(1); FA 2004 s.124(1).
(2)	ICTA s.118ZE(2) (part); FA 2004 s.124(1).
(3)	ICTA s.118ZE(2) (part); FA 2004 s.124(1); Annex 1, Change 13.
(4)	ICTA s.118ZE(2) (part), s.118ZF(1) (part), s.118ZG(6); FA 2004 s.124(1); FA 2005 s.78(2); Annex 1, Changes 15, 16.
(5)	ICTA s.118ZF(1) (part), (2); FA 2004 s.124(1); Annex 1, Change 13.

<i>Provision</i>	<i>Origin</i>
(6)	ICTA s.118ZF(1A); FA 2004 s.124(1); FA 2005 s.78(2).
(7)	Annex 1, Change 16.
(8)	ICTA s.118ZE(7); FA 2004 s.124(1).
111 (1)	ICTA s.118ZG(1) (part); FA 2004 s.124(1); drafting.
(2)	ICTA s.118ZG(1) (part), (2) (part), (6); FA 2004 s.124(1); Annex 1, Change 16.
(3)	Annex 1, Change 16.
(4)	ICTA s.118ZG(4) (part); FA 2004 s.124(1); Annex 1, Change 16.
(5)	ICTA s.118ZG(4) (part), (5); FA 2004 s.124(1); Annex 1, Change 16; drafting.
(6)	ICTA s.118ZG(1) (part); FA 2004 s.124(1); Annex 1, Change 16.
(7)	ICTA s.118ZG(1) (part); FA 2004 s.124(1).
(8)	Annex 1, Change 16.
(9)	Annex 1, Change 16; drafting.
(10)	Annex 1, Change 16.
(11)	ICTA s.118ZG(1) (part); FA 2004 s.124(1); drafting.
(12)	ICTA s.118ZG(7); FA 2004 s.124(1); FA 2005 s.73(4).
112 (1)	ICTA s.118ZE(3) (part), (4) (part); FA 2004 s.124(1).
(2)	ICTA s.118ZH(1) (part), s.118ZM(2); FA 2004 s.124(1), s.125.
(3)	ICTA s.118ZH(2) (part), s.118ZM(2); FA 2004 s.124(1), s.125.
(4)	ICTA s.118ZH(2) (part); FA 2004 s.124(1), s.125.
(5)	ICTA s.118ZH(3), s.118ZM(2); FA 2004 s.124(1), s.125; ITTOIA 2005 Sch.1 para.99.
(6)	ICTA s.118ZE(3) (part), (4) (part); FA 2004 s.124(1).
113 (1)	ICTA s.118ZI(1) (part); FA 2004 s.124(1); Annex 1, Change 13.
(2)	ICTA s.118ZI(1) (part); FA 2004 s.124(1); drafting.
(3)	ICTA s.118ZI(1) (part), (3), s.118ZM(8) (part); FA 2004 s.124(1), (4), s.125; drafting.
(4)	ICTA s.118ZI(4); FA 2004 s.124(1); Annex 1, Change 13.
(5)	ICTA s.118ZI(5), (8); FA 2004 s.124(1).
(6)	ICTA s.118ZI(6); FA 2004 s.124(1).
(7)	ICTA s.118ZI(7); FA 2004 s.124(1); Annex 1, Change 15.
(8)	ICTA s.118ZI(2) (part); FA 2004 s.124(1).

<i>Provision</i>	<i>Origin</i>
114 (1)	ICTA s.118ZN(1), (2) (part); FA 2005 s.73(1); Annex 1, Change 16.
(2)	ICTA s.118ZN(2) (part); FA 2005 s.73(1).
(3)	ICTA s.118ZN(3); FA 2005 s.73(1).
(4)	ICTA s.118ZN(4); FA 2005 s.73(1); Annex 1, Change 152.
(5)	ICTA s.118ZN(5); FA 2005 s.73(1).
115 (1)	ICTA s.118ZL(1) (part), (2), s.118ZM(1) (part), (2) (part); FA 2004 s.125.
(2)	ICTA s.118ZL(1) (part); FA 2004 s.125.
(3)	ICTA s.118ZL(1) (part); FA 2004 s.125; Annex 1, Change 13.
(4)	Drafting.
(5)	ICTA s.118ZL(3) (part); FA 2004 s.125.
(6)	ICTA s.118ZL(3) (part); FA 2004 s.125.
(7)	ICTA s.118ZM(3); FA 2004 s.125.
(8)	ICTA s.118ZL(3) (part); FA 2004 s.125.
(9)	ICTA s.118ZL(3) (part); FA 2004 s.125.
(10)	ICTA s.118ZM(1) (part); FA 2004 s.125.
116 (1)	ICTA s.118ZL(4), (5); FA 2004 s.125.
(2)	ICTA s.118ZL(6) (part); FA 2004 s.125; ITTOIA 2005 Sch.1 para.101.
(3)	ICTA s.118ZM(5); FA 2004 s.125.
(4)	ICTA s.118ZM(6), (7); FA 2004 s.125.
(5)	ICTA s.118ZL(6) (part), s.118ZM(1) (part), (4); FA 2004 s.125; ITTOIA 2005 Sch.1 paras.101, 102; FA 2005 Sch.3 para.3; drafting.
117 (1)	Drafting.
(2)	Drafting.
118 (1)	ICTA s.379A(1) (part), s.379B; FA 1995 Sch.6 para.19; FA 1998 Sch.5 para.27; ITTOIA 2005 Sch.1 paras.156(2), 157.
(2)	ICTA s.379A(1) (part), s.379B; FA 1995 Sch.6 para.19; FA 1998 Sch.5 para.27.
(3)	ICTA s.379A(1) (part), s.379B; FA 1995 Sch.6 para.19; FA 1998 Sch.5 para.27.
(4)	ICTA s.379A(1) (part), (4), (6), s.379B; FA 1995 Sch.6 para.19; FA 1998 Sch.5 para.27.
(5)	ICTA s.379A(3) (part), s.379B; FA 1995 Sch.6 para.19; FA 1998 Sch.5 para.27.
(6)	Drafting.

<i>Provision</i>	<i>Origin</i>
119	ICTA s.379A(1) (part), s.379B; FA 1995 Sch.6 para.19; FA 1998 Sch.5 para.27, Sch.7 para.1.
120 (1)	ICTA s.379A(2) (part), s.379B; FA 1995 Sch.6 para.19; FA 1998 Sch.5 para.27; ITTOIA 2005 Sch.1 paras.156(3), 157.
(2)	ICTA s.379A(3) (part), s.379B; FA 1995 Sch.6 para.19; FA 1998 Sch.5 para.27; ITTOIA 2005 Sch.1 paras.156(4), 157.
(3)	Drafting.
(4)	ICTA s.379A(5) (part), s.379B; FA 1995 Sch.6 para.19; FA 1998 Sch.5 para.27.
(5)	Drafting.
(6)	Drafting.
121 (1)	ICTA s.379A(3) (part), (4) (part), (5) (part), s.379B; FA 1995 Sch.6 para.19; FA 1998 Sch.5 para.27.
(2)	ICTA s.379A(6) (part), s.379B; FA 1995 Sch.6 para.19; FA 1998 Sch.5 para.27.
(3)	ICTA s.379A(6) (part), s.379B; FA 1995 Sch.6 para.19; FA 1998 Sch.5 para.27.
122 (1)	Drafting.
(2)	ICTA s.379A(4) (part), s.379B; FA 1995 Sch.6 para.19; FA 1998 Sch.5 para.27.
(3)	ICTA s.379A(4) (part), s.379B; FA 1995 Sch.6 para.19; FA 1998 Sch.5 para.27.
(4)	ICTA s.379A(4) (part), s.379B; FA 1995 Sch.6 para.19; FA 1998 Sch.5 para.27.
(5)	ICTA s.379A(4) (part), s.379B; FA 1995 Sch.6 para.19; FA 1998 Sch.5 para.27.
123 (1)	Drafting.
(2)	ICTA s.379A(2) (part), s.379B; FA 1995 Sch.6 para.19; FA 1998 Sch.5 para.27; CAA 2001 Sch.2 para.28.
(3)	ICTA s.379A(2) (part), s.379B; FA 1995 Sch.6 para.19; FA 1998 Sch.5 para.27; ITTOIA 2005 Sch.1 paras.156(3), 157.
(4)	ICTA s.379A(10), s.379B; FA 1995 Sch.6 para.19; FA 1998 Sch.5 para.27.
(5)	ICTA s.379A(8), s.379B; FA 1995 Sch.6 para.19; FA 1998 Sch.5 para.27.
(6)	ICTA s.379A(9) (part), s.379B; FA 1995 Sch.6 para.19; FA 1998 Sch.5 para.27.
(7)	ICTA s.379A(9) (part), s.379B; FA 1995 Sch.6 para.19; FA 1998 Sch.5 para.27.



<i>Provision</i>	<i>Origin</i>
124 (1)	ICTA s.379A(3) (part), s.379B; FA 1995 Sch.6 para.19; FA 1998 Sch.5 para.27.
(2)	ICTA s.379A(3) (part), s.379B; FA 1995 Sch.6 para.19; FA 1998 Sch.5 para.27.
125 (1)	ICTA s.109A(1) (part), (6A), s.110(1A) (part); FA 1995 s.90(1); ITTOIA 2005 Sch.1 para.89(6); ITTOIA 2005 Sch.1 para.90; drafting.
(2)	ICTA s.109A(1) (part), (6A); FA 1995 s.90(1); ITTOIA 2005 Sch.1 para.89(6).
(3)	ICTA s.109A(1) (part), (6A); FA 1995 s.90(1); ITTOIA 2005 Sch.1 para.89(6).
(4)	ICTA s.109A(1) (part), (6A); FA 1995 s.90(1); ITTOIA 2005 Sch.1 para.89(6).
(5)	ICTA s.110(1D); ITTOIA 2005 Sch.1 para.90.
(6)	Drafting.
126	Drafting.
127 (1)	ICTA s.504A(1) (part); ITTOIA 2005 Sch.1 para.197.
(2)	ICTA s.504A(1) (part); ITTOIA 2005 Sch.1 para.197; drafting.
(3)	ICTA s.504A(1) (part), (2); ITTOIA 2005 Sch.1 para.197.
(4)	ICTA s.504A(3) (part); ITTOIA 2005 Sch.1 para.197.
(5)	ICTA s.504A(3) (part); ITTOIA 2005 Sch.1 para.197.
(6)	ICTA s.504A(3) (part); ITTOIA 2005 Sch.1 para.197.
(7)	ICTA s.504A(4); ITTOIA 2005 Sch.1 para.197.
128 (1)	ICTA s.380(1) (part); FA 1994 s.209(1); Annex 1, Changes 18, 19.
(2)	ICTA s.380(1) (part); FA 1994 s.209(1).
(3)	Drafting.
(4)	Drafting.
(5)	ICTA s.380(1) (part); FA 1994 s.209(1); drafting.
(6)	Drafting.
(7)	Drafting.
(8)	Drafting.
129 (1)	ICTA s.380(1) (part); FA 1994 s.209(1); drafting.
(2)	ICTA s.380(2) (part); FA 1994 s.209(1).
(3)	ICTA s.380(2) (part); FA 1994 s.209(1).
(4)	Drafting.
130	Drafting.

<i>Provision</i>	<i>Origin</i>
131 (1)	ICTA s.305A(1) (part), s.574(1) (part); FA 1994 s.210(1) (part), Sch.15 para.20 (part).
(2)	ICTA s.305A(1) (part), s.574(1) (part); FA 1994 Sch.15 para.20 (part).
(3)	ICTA s.575(1); FA 2000 Sch.16 para.3(3); Annex 1, Change 20.
(4)	ICTA s.575(3).
132 (1)	ICTA s.574(1) (part); FA 1994 s.210(1) (part).
(2)	Drafting.
(3)	ICTA s.574(1) (part); FA 1994 s.210(1) (part).
(4)	ICTA s.574(1) (part); FA 1994 s.210(1) (part).
133 (1)	ICTA s.574(1) (part); FA 1994 s.210(1) (part).
(2)	Drafting.
(3)	ICTA s.574(2) (part); FA 1994 s.210(1) (part).
(4)	ICTA s.574(2) (part); FA 1994 s.210(1) (part).
(5)	Drafting.
134 (1)	ICTA s.576(4) (part); FA 1998 s.80(3) (part); FA 2001 Sch.15 para.38(2) (part).
(2)	ICTA s.576(4) (part); FA 1998 s.80(3) (part); drafting.
(3)	ICTA s.576(4) (part); FA 1998 s.80(3) (part); drafting.
(4)	ICTA s.576(4) (part); FA 1998 s.80(3) (part); drafting.
(5)	ICTA s.576(4) (part), (5) (part); FA 1998 s.80(3) (part), (4) (part).
135 (1)	Drafting.
(2)	ICTA s.574(3) (part).
(3)	ICTA s.574(3) (part); TCPR 2005 reg.77; Annex 1, Changes 21, 22.
(4)	Annex 1, Change 23.
136 (1)	ICTA s.305A(2) (part); FA 1994 Sch.15 para.20.
(2)	ICTA s.575(2) (part); Annex 1, Change 24.
(3)	ICTA s.575(2) (part).
(4)	ICTA s.575(2) (part), s.576(5) (part).
(5)	ICTA s.575(2) (part).
137 (1)	ICTA s.293(2) (part), (3B) (part), s.576(4A) (part); FA 1994 Sch.15 para.7 (part); FA 1997 Sch.8 para.4(1), (2) (part); FA 1998 s.80(3) (part); FA 2001 Sch.15 para.12(2).
(2)	Annex 1, Change 42.

<i>Provision</i>	<i>Origin</i>
(3)	ICTA s.293(3A) (part), s.576(4A) (part); FA 1997 Sch.8 para.4(2) (part); FA 1998 s.80(3) (part).
(4)	ICTA s.293(3E) (part), s.576(4A) (part); FA 1997 Sch.8 para.4(2) (part); FA 1998 s.80(3) (part).
(5)	ICTA s.293(3D), (3E) (part), s.576(4A) (part); FA 1997 Sch.8 para.4(2) (part); FA 1998 s.80(3) (part); Annex 1, Change 41.
(6)	Annex 1, Change 42.
(7)	ICTA s.293(2) (part), (3B) (part), (3C), (3F), s.576(4A) (part); FA 1994 Sch.15 para.7 (part); FA 1997 Sch.8 para.4(2) (part); FA 1998 s.80(3) (part); FA 2000 Sch.17 para.15(1); FA 2001 Sch.15 paras. 4, 14(2); Annex 1, Change 43; drafting.
(8)	ICTA s.576(4A) (part).
138 (1)	ICTA s.293(4A), s.576(4A) (part); FA 2000 Sch.17 para.9(1) (part); FA 2004 Sch.18 para.5(2).
(2)	ICTA s.293(4B), s.576(4A) (part); FA 2000 Sch.17 para.9(1) (part); FA 2004 Sch.18 para.5(3); EA(I)O 2003 Sch. para.17.
(3)	ICTA s.293(5), s.576(4A) (part); FA 2004 Sch.18 para.5(4).
(4)	ICTA s.293(6), s.576(4A) (part); FA 1998 Sch.13 para.9(2); FA 2000 Sch.17 para.10; FA 2004 Sch.18 para.5(5).
(5)	Drafting.
139 (1)	ICTA s.293(8) (part), s.576(4A) (part); FA 1994 Sch.15 para.7 (part); FA 1998 s.80(3) (part), Sch.13 para.9(5); FA 2000 Sch.17 para.11 (part); Annex 1, Change 44.
(2)	ICTA s.293(8) (part), s.576(4A) (part); FA 1994 Sch.15 para.7 (part); FA 1998 s.80(3) (part), Sch.13 para.9(5); FA 2000 Sch.17 para.11 (part).
(3)	ICTA s.293(8) (part), s.576(4A) (part); FA 1994 Sch.15 para.7 (part); FA 1998 s.80(3) (part), Sch.13 para.9(5); FA 2000 Sch.17 para.11 (part).
(4)	ICTA s.312(1) (part), s.576(4A) (part); drafting.
140 (1)	ICTA s.293(3A) (part), s.308(1), s.576(4A) (part); FA 1997 Sch.8 para.4(2) (part); FA 1998 s.80(3) (part); FA 2004 Sch.18 para.9 (part).
(2)	Drafting.
141 (1)	ICTA s.293(6ZA) (part), s.576(4A) (part); FA 2004 Sch.18 para.5(6) (part).
(2)	ICTA s.293(6ZB), s.576(4A) (part); FA 2004 Sch.18 para.5(6) (part); drafting.

<i>Provision</i>	<i>Origin</i>
142 (1)	ICTA s.293(6A) (part), (6B) (part), s.576(4A) (part); FA 1998 s.80(3) (part), Sch.13 para.9(3) (part); FA 2006 Sch.14 para.1(1) (part).
(2)	ICTA s.293(6A) (part), (6B) (part), s.576(4A) (part); FA 1998 s.80(3) (part), Sch.13 para.9(3) (part); FA 2006 Sch.14 para.1(1) (part).
(3)	ICTA s.293(6B) (part), (6C), s.576(4A) (part); FA 1998 s.80(3) (part), Sch.13 para.9(3) (part).
(4)	Drafting.
143 (1)	ICTA s.293(1A), (1B), s.576(4A) (part); FA 2001 Sch.15 paras.12(1), 38(3) (part); drafting.
(2)	ICTA s.312(1E), s.576(4A) (part); FA 2001 Sch.15 para.13 (part).
(3)	ICTA s.312(1) (part), s.576(4A) (part); FA 1994 Sch.15 para.27 (part); FA 1998 s.80(3) (part); drafting.
144	ICTA s.298(4), s.576(4A) (part); FA 1994 Sch.15 para.11 (part); FA 1998 s.70(2).
145 (1)	ICTA s.304A(1), (6) (part), s.576(4A) (part); FA 1998 s.80(3) (part); Annex 1, Change 25.
(2)	ICTA s.304A(2) (part), s.576(4A) (part); FA 1998 s.80(3) (part).
(3)	ICTA s.304A(7), s.576(4A) (part); FA 1998 s.80(3) (part); Annex 1, Change 24.
(4)	ICTA s.304A(6) (part), s.576(4A) (part); FA 1998 s.80(3) (part).
(5)	Drafting.
146 (1)	ICTA s.304A(3) (part), (4) (part), s.576(4A) (part); FA 1998 s.80(3) (part).
(2)	ICTA s.304A(3) (part), (4) (part), s.576(4A) (part); FA 1998 s.80(3) (part); drafting.
147 (1)	ICTA s.576(1) (part); Annex 1, Change 26.
(2)	ICTA s.576(1) (part); Annex 1, Change 26.
(3)	ICTA s.576(1) (part); Annex 1, Change 26.
(4)	ICTA s.576(1) (part); Annex 1, Change 26.
(5)	ICTA s.576(1) (part); Annex 1, Change 26.
(6)	ICTA s.576(1) (part); Annex 1, Change 26.
(7)	Annex 1, Change 26.
(8)	Drafting.
(9)	Drafting.
148 (1)	ICTA s.576(1) (part); Annex 1, Change 27.
(2)	ICTA s.576(1) (part); Annex 1, Change 28.

<i>Provision</i>	<i>Origin</i>
(3)	ICTA s.576(1) (part), (1A); FA 1998 s.80(1); FA 1998 s.80(2) (part); Annex 1, Change 29.
(4)	ICTA s.576(1) (part); Annex 1, Change 29.
(5)	ICTA s.576(1) (part); Annex 1, Change 29.
(6)	ICTA s.576(1B); FA 1998 s.80(2) (part).
(7)	Annex 1, Change 29.
(8)	ICTA s.576(5) (part); TCGA 1992 Sch.10 para.14(35) (part).
(9)	Drafting.
149 (1)	Annex 1, Change 30.
(2)	Annex 1, Change 31.
(3)	Annex 1, Change 32.
(4)	Drafting.
150 (1)	Drafting.
(2)	ICTA s.574(3) (part); TCPR 2005 reg.77; Annex 1, Change 33.
(3)	Annex 1, Change 34.
151 (1)	ICTA s.486(12), s.576(5) (part); FA 1998 s.80(4) (part); TCPR 2005 reg.78; Annex 1, Change 23; drafting.
(2)	Annex 1, Change 23.
(3)	ICTA s.576(5) (part); FA 1998 s.80(4) (part); drafting.
(4)	ICTA s.576(5) (part); FA 1998 s.80(4) (part); drafting.
(5)	Drafting.
(6)	ICTA s.576(5) (part); FA 1998 s.80(4) (part); drafting.
(7)	ICTA s.576(5) (part); FA 1998 s.80(4) (part).
(8)	Annex 1, Change 35.
152 (1)	ICTA s.392(1) (part); ITTOIA 2005 Sch.1 para.168.
(2)	ICTA s.392(1) (part); ITTOIA 2005 Sch.1 para.168.
(3)	Drafting.
(4)	Drafting.
(5)	ICTA s.392(2) (part); ITTOIA 2005 Sch.1 para.168.
(6)	ICTA s.392(3), (4) (part); ITTOIA 2005 Sch.1 para.168.
(7)	ICTA s.392(2) (part); ITTOIA 2005 Sch.1 para.168; drafting.
(8)	ICTA s.392(1) (part), (2) (part), (4) (part); ITTOIA 2005 Sch.1 para.168.
(9)	Drafting.

<i>Provision</i>	<i>Origin</i>
153	ICTA s.392(2) (part), (5); ITTOIA 2005 Sch.1 para.168.
154 (1)	ICTA s.398 (part); ITTOIA 2005 Sch.1 para.170.
(2)	ICTA s.398 (part); ITTOIA 2005 Sch.1 para.170.
(3)	ICTA s.398 (part); ITTOIA 2005 Sch.1 para.170.
155 (1)	ICTA s.392(6); ITTOIA 2005 Sch.1 para.168.
(2)	ICTA s.392(7); ITTOIA 2005 Sch.1 para.168.
156 (1)	ICTA s.312(1) (part); FA 1998 Sch.13 para.23(1) (part); drafting.
(2)	Drafting.
(3)	Drafting.
157 (1)	ICTA s.289(1) (part), s.291(1) (part); FA 1994 Sch.15 paras.2 (part), 5 (part); drafting.
(2)	ICTA s.290(1) (part).
(3)	ICTA s.290(1) (part).
158 (1)	ICTA s.289A(1) (part); FA 1994 Sch.15 para.2 (part); Annex 1, Change 36.
(2)	ICTA s.289A(2) (part), s.290(2); FA 1994 Sch.15 paras.2 (part), 3(1); FA 2006 Sch.14 para.6(1); Annex 1, Change 37.
(3)	Drafting.
(4)	ICTA s.289A(3); FA 1994 Sch.15 para.2 (part).
(5)	ICTA s.289A(4); FA 1994 Sch.15 para.2 (part); FA 2006 Sch.14 para.5(1).
159 (1)	Drafting.
(2)	ICTA s.312(1A) (part); FA 2000 Sch.17 para.6(4) (part).
(3)	ICTA s.312(1A) (part); FA 2000 Sch.17 para.6(4) (part).
(4)	ICTA s.312(1) (part); FA 2001 Sch.15 para.24.
160	Drafting.
161 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
(5)	Drafting.
162	Drafting.
163 (1)	ICTA s.291(1) (part); FA 1994 Sch.15 para.5 (part); FA 2000 Sch.17 para.2; FA 2001 Sch.15 para.10.
(2)	ICTA s.291(1) (part); FA 1994 Sch.15 para.5 (part).

<i>Provision</i>	<i>Origin</i>
164 (1)	ICTA s.299A(1) (part), (3); FA 1993 s.111(1) (part); FA 1994 Sch.15 para. 13 (part);.
(2)	ICTA s.299A(1) (part); FA 1993 s.111(1) (part).
(3)	ICTA s.299A(2) (part); FA 1993 s.111(1) (part).
165	ICTA s.289(6) (part); FA 1994 Sch.15 para.2 (part); FA 1998 Sch.13 para.1(3).
166 (1)	ICTA s.291(2) (part); FA 1994 Sch.15 para.5 (part); FA 1998 Sch.13 para.6(2); Annex 1, Change 38; drafting.
(2)	Drafting.
167 (1)	ICTA s.291(2) (part); FA 1994 Sch.15 para.5 (part).
(2)	ICTA s.291(3), (5) (part); FA 1994 Sch.15 para.5 (part); FA 1998 Sch.13 para.6(3).
(3)	ICTA s.291(4) (part); FA 1994 Sch.15 para.5 (part).
168 (1)	ICTA s.291A(1); FA 1994 Sch.15 para.5 (part); FA 2000 Sch.17 para.3(2); FA 2001 Sch.15 para.11.
(2)	ICTA s.291A(3) (part); FA 1994 Sch.15 para.5 (part).
(3)	ICTA s.291A(3) (part); FA 1994 Sch.15 para.5 (part); FA 1998 Sch.7 para.1; ITTOIA 2005 Sch.1 para.126.
(4)	ICTA s.291A(2); FA 1994 Sch.15 para.5 (part); Annex 1, Change 39.
(5)	ICTA s.291(5) (part), s.291A(6), s.312(1) (part); FA 1994 Sch.15 para.5 (part).
169 (1)	ICTA s.291(5) (part), s.291A(4) (part); FA 1994 Sch.15 para.5 (part).
(2)	ICTA s.291A(5) (part); FA 1994 Sch.15 para.5 (part).
(3)	ICTA s.291A(5) (part); FA 1994 Sch.15 para.5 (part); FA 1998 Sch.13 para.7(2).
(4)	ICTA s.291A(5) (part); FA 1994 Sch.15 para.5 (part); FA 2000 Sch.17 para.3(3).
(5)	ICTA s.291A(5) (part); FA 1994 Sch.15 para.5 (part).
(6)	ICTA s.291A(4) (part); FA 1994 Sch.15 para.5 (part).
170 (1)	ICTA s.291B(1); FA 1994 Sch.15 para.5 (part).
(2)	ICTA s.291B(2); FA 1994 Sch.15 para.5 (part).
(3)	ICTA s.291B(3) (part); FA 1994 Sch.15 para.5 (part).
(4)	ICTA s.291B(3) (part); FA 1994 Sch.15 para.5 (part).
(5)	ICTA s.291B(5A); FA 1998 Sch.13 para.8(1).
(6)	ICTA s.291B(4); FA 1994 Sch.15 para.5 (part).
(7)	ICTA s.291(5) (part), s.291B(6); FA 1994 Sch.15 para.5 (part); FA 1998 Sch.13 para.8(2).
(8)	ICTA s.291B(7); FA 1994 Sch.15 para.5 (part).

<i>Provision</i>	<i>Origin</i>
(9)	ICTA s.291B(8); FA 1994 Sch.15 para.5 (part).
(10)	ICTA s.291B(9); FA 1994 Sch.15 para.5 (part).
171 (1)	ICTA s.291B(5) (part); FA 1994 Sch.15 para.5 (part).
(2)	ICTA s.291B(5) (part); FA 1994 Sch.15 para.5 (part).
172	Drafting.
173 (1)	ICTA s.289(1) (part); FA 1994 Sch.15 para.2 (part); FA 2004 Sch.18 para.1(2) (part); drafting.
(2)	ICTA s.289(7), (8) (part); FA 1994 Sch.15 para.2 (part); FA 1998 Sch.13 para.1(4); FA 2000 Sch.17 para.1.
(3)	ICTA s.289(1) (part); FA 1994 Sch.15 para.2 (part); FA 1998 Sch.13 para.1(1) (part); FA 2004 Sch.18 para.1(2) (part).
(4)	ICTA s.289(8A); FA 1998 Sch.13 para.1(1) (part); FA 2004 Sch.18 para.1(7).
174	ICTA s.289(1) (part); FA 1994 Sch.15 para.2 (part); FA 2004 Sch.18 para.1(2) (part).
175 (1)	ICTA s.289(1) (part); FA 1994 Sch.15 para.2 (part); FA 1998 Sch.13 para.1(1) (part); FA 2001 Sch.15 para.6 (part); FA 2004 Sch.18 para.1(2) (part).
(2)	ICTA s.289(3) (part); FA 1994 Sch.15 para.2 (part); FA 2001 Sch.15 para.6 (part).
(3)	ICTA s.289(3) (part); FA 1994 Sch.15 para.2 (part); FA 2004 Sch.18 para.1(5).
(4)	ICTA s.289(3A) (part); FA 2004 Sch.18 para.1(6) (part).
176 (1)	ICTA s.289A(6) (part), (7) (part); FA 1994 Sch.15 para.2 (part); FA 2001 Sch.15 para.3 (part); FA 2004 Sch.18 para.2(2), (3) (part); Annex 1, Change 40.
(2)	ICTA s.289A(7) (part); FA 1994 Sch.15 para.2 (part); FA 2001 Sch.15 para.3 (part); FA 2004 Sch.18 para.2(3) (part).
(3)	ICTA s.289A(7) (part); FA 1994 Sch.15 para.2 (part); FA 2001 Sch.15 para.3 (part); FA 2004 Sch.18 para.2(3) (part).
(4)	ICTA s.289A(8); FA 1994 Sch.15 para.2 (part); FA 2004 Sch.18 para.2(4).
(5)	ICTA s.289A(8A); FA 2000 Sch.17 para.9(3); FA 2004 Sch.18 para.2(5); EA(I)O 2003 Sch. para.16.
177 (1)	ICTA s.299B(1); FA 1998 s.71(1) (part).
(2)	ICTA s.299B(2); FA 1998 s.71(1) (part).
(3)	ICTA s.299B(3); FA 1998 s.71(1) (part).
(4)	ICTA s.299B(4), (5); FA 1998 s.71(1) (part).
(5)	ICTA s.299B(6); FA 1998 s.71(1) (part).



<i>Provision</i>	<i>Origin</i>
178	ICTA s.289(6) (part); FA 1994 Sch.15 para.2 (part).
179 (1)	ICTA s.289(2) (part); FA 1994 Sch.15 para.2 (part); drafting.
(2)	ICTA s.289(2) (part); FA 1994 Sch.15 para.2 (part); FA 2004 Sch.18 para.1(4) (part).
(3)	ICTA s.289(2) (part), (8) (part); FA 1994 Sch.15 para.2 (part); FA 2004 Sch.18 para.1(4) (part).
(4)	ICTA s.289(2) (part); FA 1994 Sch.15 para.2 (part); FA 2004 Sch.18 para.1(4) (part); Annex 1, Change 41.
(5)	ICTA s.289(2) (part), (8) (part); FA 1994 Sch.15 para.2 (part); Annex 1, Change 41.
(6)	ICTA s.289(3A) (part); FA 2004 Sch.18 para.1(6) (part).
(7)	Annex 1, Change 42.
180	ICTA s.289(1) (part), s.293(1) (part); FA 1997 Sch.8 para.2(1); drafting.
181 (1)	ICTA s.293(2) (part), (8A) (part); FA 1994 Sch.15 para.7 (part); drafting.
(2)	ICTA s.293(2) (part), (3B) (part); FA 1994 Sch.15 para.7 (part); FA 1997 Sch.8 para.4(1), (2); FA 2001 Sch.15 para.12(2).
(3)	Annex 1, Change 42.
(4)	ICTA s.293(3A) (part); FA 1997 Sch.8 para.4(2).
(5)	ICTA s.293(3E) (part); FA 1997 Sch.8 para.4(2).
(6)	ICTA s.293(3D), (3E) (part); FA 1997 Sch.8 para.4(2); Annex 1, Change 41.
(7)	Annex 1, Change 42.
(8)	ICTA s.293(2) (part), (3B) (part), (3C), (3F); FA 1994 Sch.15 para.7 (part); FA 1997 Sch.8 para.4(1), (2); FA 1998 Sch.13 para.9(1); FA 2001 Sch.15 paras.4, 14(2); FA 2004 Sch.27 para.4(2); Annex 1, Change 43; drafting.
(9)	Drafting.
182 (1)	ICTA s.293(4A); FA 2000 Sch.17 para.9(1); FA 2004 Sch.18 para.5(2).
(2)	ICTA s.293(4B); FA 2000 Sch.17 para.9(1); FA 2004 Sch.18 para.5(3); EA(I)O 2003 Sch. para.17.
(3)	ICTA s.293(5), (8A) (part); FA 2004 Sch.18 para.5(4).
(4)	ICTA s.293(6); FA 1998 Sch.13 para.9(2); FA 2000 Sch.17 para.10; FA 2004 Sch.18 para.5(5).
183 (1)	ICTA s.289(1A); FA 2004 Sch.18 para.1(3) (part).
(2)	ICTA s.289(1B) (part); FA 2004 Sch.18 para.1(3) (part).

<i>Provision</i>	<i>Origin</i>
(3)	ICTA s.289(1B) (part), (8) (part); FA 2004 Sch.18 para.1(3) (part).
(4)	ICTA s.289(1C) (part); FA 2004 Sch.18 para.1(3) (part).
(5)	ICTA s.289(1C) (part); FA 2004 Sch.18 para.1(3) (part).
(6)	ICTA s.289(1D) (part); FA 2004 Sch.18 para.1(3) (part).
(7)	ICTA s.289(1E) (part); FA 2004 Sch.18 para.1(3) (part).
184 (1)	ICTA s.293(1A), (1B), (8A) (part); FA 2001 Sch.15 para.12(1); drafting.
(2)	ICTA s.312(1) (part); FA 1994 Sch.15 para.27 (part).
(3)	ICTA s.312(1B); FA 1994 Sch.15 para.27 (part); FA 1998 Sch.13 para.23(3).
(4)	ICTA s.312(1C) (part); FA 1994 Sch.15 para.27 (part).
(5)	ICTA s.312(1C) (part); FA 1994 Sch.15 para.27 (part).
(6)	ICTA s.293(8A) (part), s.312(1E); FA 1994 Sch.15 para.27 (part); FA 2001 Sch.15 para.13; drafting.
185 (1)	ICTA s.293(8) (part), (8A) (part); FA 1994 Sch.15 para.7 (part); FA 1998 Sch.13 para.9(5); FA 2000 Sch.17 para.11 (part); Annex 1, Change 44.
(2)	ICTA s.293(8) (part), (8A) (part); FA 1994 Sch.15 para.7 (part); FA 1998 Sch.13 para.9(5); FA 2000 Sch.17 para.11 (part).
(3)	ICTA s.293(8) (part); FA 1994 Sch.15 para.7 (part); FA 2000 Sch.17 para.11 (part).
186 (1)	ICTA s.293(6A) (part), (6B) (part); FA 1998 Sch.13 para.9(3) (part); FA 2006 Sch.14 para.1(1) (part).
(2)	ICTA s.293(6A) (part), (6B) (part); FA 1998 Sch.13 para.9(3) (part); FA 2006 Sch.14 para.1(1) (part).
(3)	ICTA s.293(6A) (part), (6B) (part), (6C); FA 1998 Sch.13 para.9(3) (part).
187	ICTA s.293(3A) (part), s.308(1), (5A); FA 1994 Sch.15 para.23 (part); FA 1997 Sch.8 para.4(2); FA 2004 Sch.18 para.9 (part).
188 (1)	ICTA s.293(6ZA), (8A) (part); FA 2004 Sch.18 para.5(6) (part).
(2)	ICTA s.293(6ZB); FA 2004 Sch.18 para.5(6) (part).
(3)	ICTA s.293(6ZC), s.776(13) (part); FA 2004 Sch.18 para.5(6) (part).
189 (1)	ICTA s.297(2) (part), (8) (part), s.298(5) (part); FA 1994 Sch.15 para.11 (part); drafting.
(2)	ICTA s.298(3) (part).

<i>Provision</i>	<i>Origin</i>
190 (1)	ICTA s.289(9); FA 2004 Sch.18 para.1(8) (part).
(2)	ICTA s.289(10), (11); FA 2004 Sch.18 para.1(8) (part).
(3)	ICTA s.289(12); FA 2004 Sch.18 para.1(8) (part).
(4)	ICTA s.289(13); FA 2004 Sch.18 para.1(8) (part).
191 (1)	Drafting.
(2)	ICTA s.308(2), (5B); FA 2004 Sch.18 para.9 (part).
(3)	ICTA s.308(3); FA 2004 Sch.18 para.9 (part).
(4)	ICTA s.308(3A); FA 2004 Sch.18 para.9 (part).
(5)	ICTA s.308(4); FA 2004 Sch.18 para.9 (part).
192 (1)	ICTA s.297(2) (part); FA 1994 Sch.15 para.10 (part); FA 1998 Sch.12 para.1(1); FA 2001 Sch.15 para.5 (part).
(2)	Drafting.
193 (1)	Drafting.
(2)	EA(I)O 2003 Sch. para.19 (part); drafting.
(3)	ICTA s.297(3) (part).
(4)	ICTA s.297(3) (part).
(5)	ICTA s.297(3) (part); FA 1997 Sch.8 para.5; Annex 1, Change 45.
(6)	ICTA s.297(3) (part).
(7)	ICTA s.297(3) (part).
194 (1)	ICTA s.297(6) (part); FA 2004 Sch.27 para.4(3); drafting.
(2)	Drafting.
(3)	ICTA s.297(6) (part).
(4)	ICTA s.297(6) (part), s.298(5) (part).
(5)	ICTA s.297(7) (part).
(6)	ICTA s.297(7) (part).
(7)	ICTA s.297(6) (part); FA 1997 Sch.8 para.5 (part); Annex 1, Change 43.
(8)	ICTA s.298(5) (part).
195 (1)	Drafting.
(2)	ICTA s.297(4) (part); FA 2000 Sch.17 para.13(1).
(3)	ICTA s.297(4) (part); FA 2000 Sch.17 para.13(1).
(4)	ICTA s.297(5); FA 2000 Sch.17 para. 13(1).
(5)	ICTA s.297(5A) (part); FA 2000 Sch.17 para.13(1).
(6)	ICTA s.297(5A) (part), (5B), (5C); FA 2000 Sch.17 para.13(1); FA 2002 s.103(4) (part).

<i>Provision</i>	<i>Origin</i>
196 (1)	Drafting.
(2)	ICTA s.298(5) (part); FA 1998 Sch.12 para.2(2).
(3)	ICTA s.298(5B); FA 1998 Sch.12 para.2(3).
(4)	ICTA s.298(5C); FA 1998 Sch.12 para.2(3).
197 (1)	Drafting.
(2)	ICTA s.298(5A); FA 1998 Sch.12 para.2(3).
(3)	ICTA s.297(3A) (part); FA 1998 Sch.12 para.1(3).
198 (1)	Drafting.
(2)	ICTA s.298(5) (part); FA 1998 Sch.12 para.2(1).
(3)	ICTA s.298(5) (part); FA 1998 Sch.12 para.2(2).
(4)	ICTA s.297(3A) (part); FA 1998 Sch.12 para.1(3).
199 (1)	ICTA s.297(2) (part); FA 1994 Sch.15 para.10 (part); FA 1998 Sch.12 para.1(2).
(2)	Drafting.
(3)	ICTA s.298(1) (part).
(4)	ICTA s.298(1) (part).
(5)	ICTA s.298(2), (3) (part); Annex 1, Change 46.
200	ICTA s.298(4); FA 1998 s.70(2); FA 1994 Sch.15 para.11 (part).
201 (1)	ICTA s.289B(1); FA 1994 Sch.15 para.2 (part).
(2)	ICTA s.289B(2); FA 1994 Sch.15 para.2 (part); Annex 1, Change 36.
(3)	ICTA s.289B(3) (part); FA 1994 Sch.15 para.2 (part); FA 1998 Sch.13 para.3(1) (part); Annex 1, Change 36.
(4)	ICTA s.289B(3) (part); FA 1994 Sch.15 para.2 (part); FA 1998 Sch.13 para.3(1) (part); Annex 1, Change 36.
(5)	ICTA s.289B(3A); FA 1994 Sch.15 para.2 (part); FA 1998 Sch.13 para.3(2).
(6)	ICTA s.289B(5) (part); FA 1994 Sch.15 para.2 (part); FA 1998 Sch.13 para.3(4) (part).
(7)	ICTA s.289B(6); FA 1994 Sch.15 para.2 (part).
202 (1)	ICTA s.306(1); FA 1994 Sch.15 para.21 (part); FA 1996 Sch.21 para.7; FA 1998 Sch.13 para.19(1); FA 2001 Sch.15 para.22.
(2)	ICTA s.289B(5) (part); FA 1994 Sch.15 para.2 (part); FA 1998 Sch.13 para.3(4).
203 (1)	ICTA s.306(2) (part); FA 1996 Sch.20 para.22 (part); FA 1998 Sch.13 para.19(2) (part); drafting.
(2)	ICTA s.306(7); ITEPA 2003 Sch.6 para.37.

<i>Provision</i>	<i>Origin</i>
(3)	ICTA s.306(8); FA 1994 Sch.15 para.21 (part).
204 (1)	ICTA s.306(2) (part); FA 1996 Sch.20 para.22 (part); FA 1998 Sch.13 para.19(2) (part); drafting.
(2)	ICTA s.306(3) (part); FA 1998 Sch.13 para.19(3) (part).
(3)	ICTA s.306(4) (part); FA 1998 Sch.13 para.19(5) (part).
(4)	ICTA s.306(4) (part); FA 1998 Sch.13 para.19(5) (part).
(5)	Annex 1, Change 47.
205 (1)	ICTA s.306(3) (part), (11); FA 1994 Sch.15 para.21 (part); FA 1998 Sch.13 para.19(3) (part).
(2)	ICTA s.306(3) (part); FA 1998 Sch.13 para.19(3) (part); drafting.
(3)	ICTA s.306(5); FA 1998 Sch.13 para.19(5) (part); drafting.
(4)	ICTA s.306(3A); FA 1994 Sch. 15 para.21 (part).
206	ICTA s.306(10); FA 1994 Sch. 15 para.21 (part).
207	ICTA s.306(6); FA 1989 s.170(3).
208	Drafting.
209 (1)	ICTA s.299(1) (part), (8) (part); FA 1994 Sch. 15 para.12 (part); FA 1998 Sch.13 para.12(1) (part).
(2)	ICTA s.299(1) (part); FA 1994 Sch. 15 para.12 (part); FA 1998 Sch.13 para.12(1) (part).
(3)	ICTA s.299(1) (part), (2); FA 1994 Sch. 15 para.12 (part); FA 1998 Sch.13 para.12(1) (part).
(4)	ICTA s.299(1) (part), s.304(1) (part); FA 1994 Sch. 15 para.12 (part), 18; FA 1998 Sch.13 para.12(1) (part); TCPR 2005 reg.65 (part).
(5)	Drafting.
210 (1)	ICTA s.299(4) (part); FA 1994 Sch. 15 para.12 (part); FA 1998 Sch.13 para.12(3) (part); Annex 1, Change 36.
(2)	ICTA s.289B(5) (part), s.299(4) (part); FA 1994 Sch. 15 paras.2 (part), 12 (part); FA 1998 Sch.13 para.12(3) (part).
(3)	Annex 1, Change 48.
(4)	Annex 1, Change 48.
211 (1)	ICTA s.299(8) (part); FA 1994 Sch. 15 para.12 (part).
(2)	ICTA s.299(8) (part); FA 1994 Sch. 15 para.12 (part).
(3)	Drafting.
212 (1)	ICTA s.299(5) (part), (8) (part); FA 1994 Sch. 15 para.12 (part).
(2)	ICTA s.299(5) (part); FA 1994 Sch. 15 para.12 (part).

<i>Provision</i>	<i>Origin</i>
(3)	ICTA s.299(5A); FA 1998 Sch.13 para.12(4).
213 (1)	ICTA s.300(1) (part), s.312(1) (part); FA 1998 Sch.13 para.13(1) (part); FA 2000 Sch.17 para.4 (part); FA 2001 Sch.15 para.15(1) (part), (2) (part).
(2)	ICTA s.300(1A) (part), (1B) (part); FA 1994 Sch.15 para.14 (part).
(3)	ICTA s.300(1) (part), (1AA); FA 1998 Sch.13 para.13(1) (part); FA 2000 Sch.17 para.4 (part); FA 2001 Sch.15 para.15(1) (part), (2) (part), (3); drafting.
(4)	ICTA s.300(1A) (part); FA 1994 Sch.15 para.14 (part).
(5)	ICTA s.301(4A), s.301A(5); FA 1998 Sch.13 para.14(1) (part); FA 2001 Sch.15 para.18 (part).
214 (1)	ICTA s.300(1) (part); FA 1994 Sch.15 para.14 (part).
(2)	ICTA s.300(1BC) (part), s.312(1) (part); FA 2001 Sch.15 para.15(4) (part).
(3)	ICTA s.300(1BC) (part); FA 2001 Sch.15 para.15(4) (part).
215 (1)	Drafting.
(2)	ICTA s.301A(1), (2); FA 2001 Sch.15 para.18 (part).
(3)	ICTA s.301A(3) (part); FA 2001 Sch.15 para.18 (part); drafting.
(4)	ICTA s.301A(3) (part), s.312(1) (part); FA 2001 Sch.15 para.18 (part); drafting.
(5)	ICTA s.301A(4), s.312(1) (part); FA 2001 Sch.15 para.18 (part).
216 (1)	Drafting.
(2)	ICTA s.300(2); FA 1994 Sch.15 para.14 (part); FA 2004 Sch.18 para.6(1).
(3)	ICTA s.301(3); FA 1994 Sch.15 para.15 (part).
(4)	ICTA s.301(4); FA 1994 Sch.15 para.15 (part).
(5)	ICTA s.300(3).
(6)	ICTA s.300(5) (part).
(7)	ICTA s.300(6); FA 1998 Sch.13 para.13(3).
(8)	ICTA s.300(1D); FA 1994 Sch.15 para.14 (part).
(9)	ICTA s.300(1E); FA 1994 Sch.15 para.14 (part).
(10)	ICTA s.301(5) (part); FA 1994 Sch.15 para.15 (part); FA 1998 Sch.13 para.14(2).
217	ICTA s.300(4), (5) (part); FA 2001 Sch.15 para.15(6).

<i>Provision</i>	<i>Origin</i>
218 (1)	ICTA s.300(1BA) (part); FA 2001 Sch.15 para.15(4) (part).
(2)	ICTA s.300(1BA) (part), (1BB); FA 2001 Sch.15 para.15(4) (part); Annex 1, Change 36.
(3)	ICTA s.300(1BA) (part), s.312(1) (part); FA 2001 Sch.15 para.15(4) (part).
219 (1)	ICTA s.289B(5) (part), s.299(4) (part), s.300(1B) (part); FA 1994 Sch.15 paras.2 (part), 12 (part), 14 (part); FA 1998 Sch.13 paras.3(4) (part), 12(3) (part).
(2)	ICTA s.289B(5) (part), s.299(4) (part), s.300(1B) (part); FA 1994 Sch.15 paras.2 (part), 12 (part), 14 (part); FA 1998 Sch.13 paras.3(4) (part), 12(3) (part); Annex 1, Changes 36, 49.
220 (1)	ICTA s.299(4), s.300(1B) (part); FA 1994 Sch.15 para.12 (part), 14 (part); FA 1998 Sch.13 para.12(3) (part); Annex 1, Change 36.
(2)	Annex 1, Change 48.
(3)	Annex 1, Change 48.
221	ICTA s.300(1C), s.301(6), (6A); FA 1994 Sch.15 paras.14 (part), 15.
222 (1)	ICTA s.300A(1); FA 2001 Sch.15 para.16 (part).
(2)	ICTA s.300A(2); FA 2001 Sch.15 para.16 (part).
(3)	ICTA s.300A(3); FA 2001 Sch.15 para.16 (part).
(4)	ICTA s.300A(4); FA 2001 Sch.15 para.16 (part).
(5)	ICTA s.300A(5), (11) (part), s.312(1) (part); FA 2001 Sch.15 para.16 (part).
(6)	ICTA s.300A(6); FA 2001 Sch.15 para.16 (part).
(7)	ICTA s.300A(11) (part), s.301(5); FA 1994 Sch.15 para.15; FA 1998 Sch.13 para.14(2) (part); FA 2001 Sch.15 para.16 (part).
223 (1)	ICTA s.300A(7); FA 2001 Sch.15 para.16 (part).
(2)	ICTA s.300A(8), (11) (part), s.312(1) (part); FA 2001 Sch.15 para.16 (part).
(3)	ICTA s.300A(9), (11) (part), s.312(1) (part); FA 2001 Sch.15 para.16 (part).
(4)	ICTA s.300A(10) (part); TCGA 1992 Sch.5B para.13C(4) (part); FA 2001 Sch.15 para.16 (part); FA 2001 Sch.15 para.31 (part).
(5)	ICTA s.300A(1) (part), (2) (part); FA 2001 Sch.15 para.16 (part).

<i>Provision</i>	<i>Origin</i>
224 (1)	ICTA s.303(1), s.312(1) (part); FA 1998 Sch.13 para.15(1) (part); FA 2001 Sch.15 para.19(1).
(2)	ICTA s.303(1A), (1C) (part); FA 1998 Sch.13 para.15(1) (part).
(3)	ICTA s.303(1AA); FA 2000 Sch.16 para.2(2) (part); FA 2001 Sch.15 para.19(2), (3); drafting.
(4)	ICTA s.303(1B) (part); FA 1998 Sch.13 para.15(1) (part); FA 2000 Sch.16 para.2(2) (part).
(5)	ICTA s.303(1B) (part); FA 1998 Sch.13 para.15(1) (part); FA 2000 Sch.16 para.2(2) (part).
(6)	Annex 1, Change 50.
(7)	ICTA s.303(9A), (9B), s.303AA(2), s.303A(2); FA 1994 Sch.15 para.17 (part); FA 1998 Sch.13 para.15(3); FA 2000 Sch.16 para.2(3) (part); FA 2001 Sch.15 para.19(7), 20 (part), 21 (part); FA 2004 Sch.18 para.7(1); drafting.
225 (1)	ICTA s.303AA(1); FA 2001 Sch.15 para.20 (part).
(2)	ICTA s.303AA(3); FA 2001 Sch.15 para.20 (part).
(3)	ICTA s.303AA(4) (part), (5); FA 2001 Sch.15 para.20 (part); drafting.
(4)	ICTA s.303AA(4) (part), s.312(1) (part); FA 2001 Sch.15 para.20 (part); drafting.
226 (1)	ICTA s.303(2) (part), (2A) (part); FA 2001 Sch.15 para.15(1) (part).
(2)	ICTA s.303(2) (part); FA 2001 Sch.15 para.15(1) (part); Annex 1, Change 36.
227 (1)	ICTA s.303(1C) (part); FA 2001 Sch.15 para.15(1) (part).
(2)	ICTA s.303(1D); FA 2001 Sch.15 para.15(1) (part); Annex 1, Change 36.
228 (1)	ICTA s.289B(5) (part), s.299(4) (part), s.303(1C) (part); FA 1994 Sch.15 paras.2 (part), 12 (part); FA 1998 Sch.13 paras. 3(4) (part), 12(3) (part), 15(1) (part).
(2)	ICTA s.289B(5) (part), s.299(4) (part), s.303(1C) (part); FA 1994 Sch.15 paras.2 (part), 12 (part); FA 1998 Sch.13 paras. 3(4) (part), 12(3) (part), 15(1) (part); Annex 1, Changes 36, 49.
229 (1)	ICTA s.299(4) (part), s.303(1C) (part); FA 1994 Sch.15 para.12 (part); FA 1998 Sch.13 paras.12(3) (part), 15(1) (part); Annex 1, Change 36.
(2)	ICTA s.299(4) (part), s.303(1C) (part); FA 1994 Sch.15 para.12 (part); FA 1998 Sch.13 paras.12(3) (part), 15(1) (part).
(3)	Annex 1, Change 48.
(4)	Annex 1, Change 48.



<i>Provision</i>	<i>Origin</i>
230 (1)	ICTA s.303(9) (part); Annex 1, Change 51.
(2)	ICTA s.303(9) (part).
(3)	ICTA s.303(9) (part).
231 (1)	ICTA s.303A(1); FA 2000 Sch.16 para.2(3) (part).
(2)	ICTA s.303A(3); FA 2000 Sch.16 para.2(3) (part).
(3)	ICTA s.303A(4); FA 2000 Sch.16 para.2(3) (part).
(4)	ICTA s.303A(5); FA 2000 Sch.16 para.2(3) (part).
(5)	ICTA s.303A(6); FA 2000 Sch.16 para.2(3) (part); FA 2004 Sch.18 para.8(1).
(6)	ICTA s.303A(7); FA 2000 Sch.16 para.2(3) (part).
(7)	ICTA s.303A(9); FA 2000 Sch.16 para.2(3) (part); FA 2001 Sch.15 para.21 (part).
232 (1)	ICTA s.302(1), (2) (part), (5) (part); FA 1994 Sch.15 para.16 (part).
(2)	ICTA s.302(2) (part), (5) (part); FA 1994 Sch.15 para.16 (part).
(3)	ICTA s.302(2) (part), (5) (part); FA 1994 Sch.15 para.16 (part).
(4)	ICTA s.302(4).
(5)	ICTA s.302(4A) (part); FA 1994 Sch.15 para.16 (part).
(6)	ICTA s.302(4B); FA 1994 Sch.15 para.16 (part).
(7)	ICTA s.302(5) (part).
233 (1)	ICTA s.302(3) (part), (5) (part); FA 1994 Sch.15 para.16 (part).
(2)	ICTA s.302(3) (part), (5) (part); FA 1994 Sch.15 para.16 (part).
(3)	ICTA s.302(4A) (part), (5) (part); FA 1994 Sch.15 para.16 (part).
(4)	ICTA s.302(4B); FA 1994 Sch.15 para.16 (part).
234 (1)	ICTA s.307(1) (part); FA 1994 Sch.15 para.22 (part); ITTOIA 2005 Sch.1 para.127 (part).
(2)	ICTA s.307(1A) (part); FA 1994 Sch.15 para.22 (part); FA 1998 Sch.13 para.20(1) (part); FA 2001 Sch.15 para.7 (part).
(3)	ICTA s.307(1A) (part); FA 1994 Sch.15 para.22 (part); FA 1998 Sch.13 para.20(1) (part); FA 2001 Sch.15 para.7 (part).
(4)	Drafting.
235	ICTA s.307(1) (part), (8A) (part); FA 1994 Sch.15 para.22 (part); ITTOIA 2005 Sch.1 para.127 (part).

<i>Provision</i>	<i>Origin</i>
236 (1)	ICTA s.307(1B); FA 1994 Sch.15 para.22 (part).
(2)	ICTA s.307(1C); FA 1998 Sch.13 para.20(2).
237 (1)	ICTA s.307(2) (part), (8A) (part); FA 1994 Sch.15 para.22 (part).
(2)	ICTA s.307(2) (part), (8A) (part); FA 1994 Sch.15 para.22 (part).
(3)	ICTA s.307(5); FA 1989 s.149(4) (part).
238 (1)	ICTA s.307(3), (8A) (part); FA 1994 Sch.15 para.22 (part).
(2)	ICTA s.307(4) (part), (8A) (part); FA 1994 Sch.15 para.22 (part); FA 1998 Sch.13 para.20(3); Annex 1, Change 52.
(3)	ICTA s.307(4) (part), (8A) (part); FA 1994 Sch.15 para.22 (part); FA 1998 Sch.13 para.20(3).
239 (1)	ICTA s.307(6), (8A) (part); FA 1993 s.111(3); FA 1994 Sch.15 para.22 (part); FA 1996 Sch.18 para.5 (part); FA 1998 s.71(2), Sch.13 para.20(4); FA 2001 Sch.15 para.7 (part); ITEPA 2003 Sch.6 para.38; Annex 1, Change 53.
(2)	ICTA s.299A(2) (part); FA 1993 s.111(1) (part).
240 (1)	ICTA s.310(1) (part), (9A) (part); FA 1993 s.111(2) (part); FA 1994 Sch.15 para.25 (part); FA 1998 Sch.13 para.22(1), (4); FA 2001 Sch.15 para.23(1) (part).
(2)	ICTA s.310(1) (part); FA 1993 s.111(2) (part); FA 1994 Sch.15 para.25 (part); FA 1998 Sch.13 para.22(1) (part).
(3)	ICTA s.310(2A) (part); FA 2001 Sch.15 para.23(3) (part).
(4)	ICTA s.310(2A) (part); FA 2001 Sch.15 para.23(3) (part).
241 (1)	ICTA s.310(2) (part), (9A) (part); FA 1994 Sch.15 para.25 (part); FA 1998 Sch.13 para.22(2) (part), (4) (part); FA 2001 Sch.15 paras.8 (part), 23(2) (part); Annex 1, Change 54.
(2)	ICTA s.310(2) (part); FA 1994 Sch.15 para.25 (part); FA 1998 Sch.13 para.22(2) (part); FA 2001 Sch.15 paras.8 (part), 23(2) (part).
(3)	ICTA s.310(2) (part); FA 1994 Sch.15 para.25 (part); FA 1998 Sch.13 para.22(2) (part); FA 2001 Sch.15 paras.8 (part), 23(2) (part).
(4)	ICTA s.310(2) (part); FA 1994 Sch.15 para.25 (part); FA 1998 Sch.13 para.22(2) (part); FA 2001 Sch.15 paras.8 (part), 23(2) (part); Annex 1, Change 54.
(5)	ICTA s.310(2) (part); FA 1994 Sch.15 para.25 (part); FA 1998 Sch.13 para.22(2) (part); FA 2001 Sch.15 paras.8 (part), 23(2) (part).
(6)	ICTA s.310(2A) (part); FA 2001 Sch.15 para.23(3) (part).
(7)	ICTA s.310(2A) (part); FA 2001 Sch.15 para.23(3) (part).

<i>Provision</i>	<i>Origin</i>
242 (1)	ICTA s.310(4) (part); FA 2001 Sch.15 para.23(4) (part).
(2)	ICTA s.310(4) (part); FA 2001 Sch.15 para.23(4) (part).
(3)	ICTA s.310(4) (part); FA 2001 Sch.15 para.23(4) (part).
(4)	ICTA s.310(4) (part); FA 2001 Sch.15 para.23(4) (part).
243 (1)	ICTA s.310(5) (part), (6A); FA 1994 Sch.15 para.25 (part); FA 1998 s.71(3) (part); FA 2004 Sch.18 para.10 (part).
(2)	ICTA s.310(5) (part); FA 1994 Sch.15 para.25 (part); FA 1998 s.71(3) (part); FA 2004 Sch.18 para.10 (part).
(3)	ICTA s.310(5) (part); FA 1994 Sch.15 para.25 (part); FA 1998 s.71(3) (part); FA 2004 Sch.18 para.10 (part).
(4)	ICTA s.310(6); FA 1998 s.71(4); FA 2004 Sch.18 para.10 (part).
(5)	ICTA s.310(7); FA 1998 Sch.13 para.22(3).
(6)	ICTA s.310(8).
244	ICTA s.310(9).
245 (1)	ICTA s.304(2) (part); FA 1994 Sch.15 para.18 (part); TCPR 2005 reg.65 (part).
(2)	ICTA s.304(2) (part); FA 1994 Sch.15 para.18 (part); Annex 1, Change 55.
(3)	ICTA s.304(2) (part); FA 1994 Sch.15 para.18 (part); Annex 1, Change 55.
(4)	ICTA s.304(3); FA 1994 Sch.15 para.18 (part).
246 (1)	Drafting.
(2)	ICTA s.299(6), s.304(4) (part); FA 1998 Sch.13 paras.12(5) (part), 16(1) (part).
(3)	ICTA s.299(6A) (part), s.304(4) (part); FA 1998 Sch.13 paras.12(5) (part), 16(1) (part).
(4)	ICTA s.299(6B), s.304(4) (part); FA 1998 Sch.13 paras.12(5) (part), 16(1) (part).
(5)	ICTA s.299(6C), s.304(4) (part); FA 1998 Sch.13 paras.12(5) (part), 16(1) (part).
(6)	ICTA s.299(6D) (part), s.304(4) (part); FA 1998 Sch.13 paras.12(5) (part), 16(1) (part); FA 2002 Sch.9 para.4(2) (part).
(7)	ICTA s.299(6A) (part), (6D) (part), s.304(4) (part); FA 1998 Sch.13 paras.12(5) (part), 16(1) (part); FA 2002 Sch.9 para.4(2) (part).
247 (1)	ICTA s.304A(1), (6) (part); FA 1998 Sch.13 para.17(1) (part).
(2)	ICTA s.304A(8); FA 1998 Sch.13 para.17(1) (part).

<i>Provision</i>	<i>Origin</i>
(3)	ICTA s.304A(2); FA 1998 Sch.13 para.17(1) (part).
(4)	ICTA s.304A(7); FA 1998 Sch.13 para.17(1) (part).
(5)	ICTA s.304A(6) (part); FA 1998 Sch.13 para.17(1) (part).
(6)	Drafting.
248 (1)	ICTA s.304A(5) (part); FA 1998 Sch.13 para.17(1) (part).
(2)	ICTA s.304A(5) (part); FA 1998 Sch.13 para.17(1) (part).
(3)	ICTA s.304A(5) (part); FA 1998 Sch.13 para.17(1) (part).
249 (1)	ICTA s.304A(3) (part); FA 1998 Sch.13 para.17(1) (part).
(2)	ICTA s.304A(3) (part); FA 1998 Sch.13 para.17(1) (part).
(3)	ICTA s.304A(4) (part); FA 1998 Sch.13 para.17(1) (part).
(4)	ICTA s.304A(4) (part); FA 1998 Sch.13 para.17(1) (part).
250 (1)	ICTA s.311(1).
(2)	ICTA s.311(2) (part); FA 1994 Sch.15 para.26 (part).
(3)	ICTA s.311(2) (part), (2A) (part), (4) (part), (5) (part); FA 1988 s.53(1) (part); FA 1994 Sch.15 para.26 (part).
251 (1)	ICTA s.311(2A) (part); FA 1988 s.53(1) (part).
(2)	ICTA s.311(2B); FA 1988 s.53(1) (part); FA 1994 Sch.15 para.26 (part).
(3)	ICTA s.311(3); FA 1988 s.53(1) (part).
(4)	ICTA s.311(4) (part); FA 1996 Sch.20 para.23; drafting.
(5)	ICTA s.311(4) (part); FA 1996 Sch.20 para.23; drafting.
(6)	ICTA s.311(5) (part).
(7)	ICTA s.311(6).
252 (1)	Drafting.
(2)	ICTA s.312(2A) (part); FA 2000 Sch.17 para.9(4) (part); EA(I)O 2003 Sch. para.18; Annex 1, Change 56.
(3)	ICTA s.312(2A) (part); FA 2000 Sch.17 para.9(4) (part).
253 (1)	ICTA s.312(1) (part), s.417(3) (part).
(2)	ICTA s.312(1) (part), s.417(4); TCPR 2005 reg.72.
254 (1)	ICTA s.312(3) (part).
(2)	ICTA s.312(3) (part); FA 2002 Sch.9 para.4(3).
255 (1)	ICTA s.289B(4) (part), s.312(4A); FA 1998 Sch.13 paras.3(3) (part), 23(5) (part).
(2)	ICTA s.289B(4) (part); FA 1998 Sch.13 para.3(3) (part).
256 (1)	ICTA s.312(1) (part); FA 2000 Sch.17 para.6(3); FA 2004 Sch.18 para.11 (part).
(2)	ICTA s.312(1ZA); FA 2004 Sch.18 para.11.

<i>Provision</i>	<i>Origin</i>
257 (1)	ICTA s.293(3A) (part), s.297(5A) (part), s.312(1) (part); FA 1998 Sch.13 para.23(1) (part); FA 2000 Sch.17 paras.14(1) (part), 15(1); FA 2004 Sch.19 para.11 (part); drafting.
(2)	ICTA s.312(2); FA 1994 Sch.15 para.27 (part); FA 1998 Sch.13 para.23(4) (part).
(3)	ICTA s.312(1) (part); FA 1994 Sch.15 para.27 (part); FA 2000 Sch.17 para.14(1) (part); FA 2004 Sch.18 para.11 (part).
(4)	ICTA s.312(4); FA 1994 Sch.15 para.27 (part).
(5)	ICTA s.312(4B); FA 1998 Sch.13 para.23(5) (part).
(6)	ICTA s.312(5); FA 1994 Sch.15 para.27 (part).
(7)	ICTA s.312(6).
(8)	Annex 1, Change 57.
258	ICTA s.332A; drafting.
259 (1)	ICTA s.842AA(1) (part); FA 2002 Sch.33 para.17 (part).
(2)	FA 2002 Sch.33 para.7(4); drafting.
260 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
261 (1)	ICTA Sch.15B para.1(1) (part), (2) (part).
(2)	ICTA Sch.15B para.1(2) (part).
(3)	ICTA Sch.15B para.1(4), (9).
(4)	ICTA Sch.15B para.1(10); FA 2003 Sch.40 para.1; drafting.
262 (1)	ICTA Sch.15B para.1(1) (part).
(2)	ICTA Sch.15B para.1(1) (part).
(3)	ICTA Sch.15B para.1(3); FA 2004 Sch.19 para.1.
263 (1)	ICTA Sch.15B para.1(5) (part).
(2)	ICTA Sch.15B para.1(5) (part); FA 2006 Sch.14 para.4(1).
(3)	Drafting.
264 (1)	ICTA Sch.15B para.2(1) (part).
(2)	ICTA Sch.15B para.2(2).
(3)	ICTA Sch.15B para.2(1) (part), (3); FA 2000 Sch.18 para.1(2); FA 2006 Sch.14 para.7(2).
265	ICTA Sch.15B para.1(8).

<i>Provision</i>	<i>Origin</i>
266 (1)	ICTA Sch.15B para.3(1); FA 2000 Sch.18 para.1(3); FA 2006 Sch.14 para.7(3).
(2)	ICTA Sch.15B para.3(2).
(3)	ICTA Sch.15B para.3(3).
(4)	ICTA Sch.15B para.3(4); FA 2006 Sch.14 para.4(2).
(5)	ICTA Sch.15B para.3(8) (part); drafting.
(6)	ICTA Sch.15B para.3(8) (part); drafting.
(7)	ICTA Sch.15B para.3(8) (part); drafting.
267 (1)	ICTA Sch.15B para.3(5); TCPR 2005 reg.102 (part).
(2)	ICTA Sch.15B para.3(6) (part); TCPR 2005 reg.102 (part).
(3)	ICTA Sch.15B para.3(6) (part).
(4)	ICTA Sch.15B para.3(7).
268 (1)	ICTA Sch.15B para.3(9) (part).
(2)	ICTA Sch.15B para.3(9) (part); drafting.
269	ICTA Sch.15B para.4(1) (part).
270 (1)	ICTA Sch.15B para.4(1) (part), (2).
(2)	ICTA Sch.15B para.4(3).
271 (1)	ICTA Sch.15B para.5(1).
(2)	ICTA Sch.15B para.5(2) (part).
(3)	ICTA Sch.15B para.5(2) (part).
(4)	ICTA Sch.15B para.1(11); FA 2003 Sch.40 para.1.
(5)	ICTA Sch.15B para.5(3).
272 (1)	FA 1995 s.73(1) (part); FA 2002 Sch.33 para.14(1).
(2)	FA 1995 s.73(1) (part).
(3)	FA 1995 s.73(2) (part).
273 (1)	ICTA Sch.15B para.6(1); FA 1998 s.73(1) (part); FA 2000 Sch.18 para.1(4); FA 2006 Sch.14 para.7(4); Annex 1, Change 58.
(2)	ICTA Sch.15B para.6(3).
274 (1)	ICTA s.842AA(2) (part), (3).
(2)	ICTA s.842AA(2) (part); FA 1996 Sch.38 para.7(1); FA 1996 Sch.38 para.7(2) (part); FA 1996 Sch.38 para.7(4); FA 2002 Sch.25 para.57(2).
(3)	Drafting.
275 (1)	ICTA s.842AA(4) (part).
(2)	ICTA s.842AA(4) (part).

<i>Provision</i>	<i>Origin</i>
(3)	ICTA s.842AA(4) (part).
276 (1)	ICTA s.842(1AB) (part), s.842AA(11) (part); FA 2002 Sch.25 para.56(4) (part); FA 2002 Sch.25 para.57(3) (part), Sch.26 para.40(1) (part).
(2)	ICTA s.842(1AB) (part), s.842AA(11) (part); FA 1990 s.55(1) (part); FA 2002 Sch.25 para.56(4) (part); FA 2002 Sch.25 para.57(3) (part).
(3)	FA 1990 s.55(1) (part); FA 2002 Sch.26 para.40(1) (part), (2).
(4)	ICTA s.842(2C) (part), s.842AA(11) (part); FA 1990 s.55(1) (part).
(5)	ICTA s.842(2A) (part), s.842AA(11) (part).
(6)	ICTA s.842(2B) (part), s.842AA(11) (part).
277 (1)	ICTA s.842(2) (part), (3) (part), s.842AA(11) (part); drafting.
(2)	ICTA s.842(3) (part), s.842AA(11) (part).
(3)	ICTA s.842(3) (part), s.842AA(11) (part).
(4)	ICTA s.842(1A) (part), s.842AA(11) (part); FA 1988 s.117(1) (part).
(5)	ICTA s.842(3) (part), (4) (part), s.842AA(11) (part); FA 2002 Sch.9 para.4(7) (part).
(6)	ICTA s.842(3) (part), s.842AA(11) (part).
278 (1)	ICTA s.842AA(5) (part), (11) (part); drafting.
(2)	ICTA s.842AA(5) (part).
(3)	ICTA s.842AA(5) (part).
(4)	ICTA s.842(3) (part), s.842AA(11) (part); Annex 1, Change 59.
(5)	ICTA s.842(3) (part), (4) (part), s.842AA(11) (part); FA 2002 Sch.9 para.4(7) (part); Annex 1, Change 59.
(6)	ICTA s.842(3) (part), s.842AA(11) (part); Annex 1, Change 59.
279 (1)	ICTA s.842AA(5AA) (part); FA 1999 s.69(4) (part).
(2)	ICTA s.842AA(5AA) (part), (5AB); FA 1999 s.69(4) (part).
(3)	ICTA s.842AA(5AC); FA 1999 s.69(4) (part).
(4)	ICTA s.842AA(5AD); FA 2000 Sch.18 para.8(2) (part).
(5)	ICTA s.842AA(5AE); FA 2000 Sch.18 para.8(2) (part).
280 (1)	ICTA s.842AA(5A); FA 1997 s.75(1) (part); FA 2002 Sch.33 para.13.
(2)	ICTA s.842AA(5B); FA 1997 s.75(1) (part).

<i>Provision</i>	<i>Origin</i>
(3)	FA 2002 Sch.33 para.11(1).
(4)	FA 2002 Sch.33 para.11(2).
(5)	FA 2002 Sch.33 para.11(4).
(6)	FA 2002 Sch.33 para.16(1) (part), (2) (part).
281 (1)	ICTA s.842AA(6); FA 1997 s.75(2).
(2)	ICTA s.842AA(7).
(3)	ICTA s.842AA(8).
(4)	ICTA s.842AA(9).
(5)	ICTA s.842AA(10).
282 (1)	FA 2002 Sch.33 para.12(1).
(2)	FA 2002 Sch.33 para.12(2).
(3)	FA 2002 Sch.33 para.16(1) (part), (2) (part).
283 (1)	ICTA s.842AA(1) (part).
(2)	ICTA s.842AA(1) (part).
(3)	Drafting.
284	FA 1995 s.73(2) (part).
285 (1)	ICTA s.842AA(13).
(2)	ICTA s.842AA(12), Sch.28B para.13(1) (part); FA 1999 s.69(3); FA 2002 Sch.33 para.9(2).
(3)	ICTA s.842AA(14); FA 1998 s.73(1) (part).
(4)	ICTA s.842AA(11A); FA 2006 Sch.14 para.8(1) (part); Annex 1, Change 59.
(5)	ICTA s.842AA(11B); FA 2006 Sch.14 para.8(1) (part).
(6)	ICTA s.842AA(11C); FA 2006 Sch.14 para.8(1) (part).
286 (1)	ICTA Sch.28B para.1(1).
(2)	ICTA Sch.28B para.1(2).
(3)	Drafting.
(4)	ICTA Sch.28B para.1(3) (part).
(5)	ICTA Sch.28B para.1(3) (part).
287 (1)	ICTA Sch.28B para.7(1).
(2)	ICTA Sch.28B para.7(2).
(3)	Annex 1, Change 60.
(4)	ICTA Sch.28B para.7(3) (part).
(5)	ICTA Sch.28B para.7(3) (part).
(6)	ICTA Sch.28B para.7(4) (part).
(7)	ICTA Sch.28B para.7(4) (part).



<i>Provision</i>	<i>Origin</i>
(8)	ICTA Sch.28B para.7(5).
288 (1)	ICTA Sch.28B para.10A(1); FA 1998 s.72(1) (part).
(2)	ICTA Sch.28B para.10A(2); FA 1998 s.72(1) (part).
(3)	ICTA Sch.28B para.10A(3); FA 1998 s.72(1) (part).
(4)	ICTA Sch.28B para.10A(4); FA 1998 s.72(1) (part).
289 (1)	ICTA Sch.28B para.10B(1); FA 1998 s.72(2) (part).
(2)	ICTA Sch.28B para.10B(2); FA 1998 s.72(2) (part).
(3)	ICTA Sch.28B para.10B(3); FA 1998 s.72(2) (part).
(4)	ICTA Sch.28B para.10B(4); FA 1998 s.72(2) (part).
(5)	ICTA Sch.28B para.10B(5); FA 1998 s.72(2) (part).
290 (1)	ICTA Sch.28B para.3(2) (part), (6) (part), (7) (part); FA 1997 Sch.9 para.2(1), (2) (part).
(2)	Annex 1, Change 61.
(3)	ICTA Sch.28B para.3(6) (part); FA 1997 Sch.9 para.2(2) (part).
(4)	ICTA Sch.28B para.3(10) (part); FA 1997 Sch.9 para.2(2) (part).
(5)	ICTA Sch.28B para.3(9), 10 (part); FA 1997 Sch.9 para.2(2) (part); Annex 1, Change 41.
(6)	Annex 1, Change 61.
(7)	ICTA Sch.28B para.3(2) (part), (7) (part), (8), (11); FA 1997 Sch.9 para.2(2) (part); FA 2001 Sch.16 para.1(1); Annex 1, Change 43.
(8)	Drafting.
291 (1)	ICTA Sch.28B para.3(3) (part); FA 2004 Sch.19 para.9 (part).
(2)	ICTA Sch.28B para.3(3) (part).
(3)	ICTA Sch.28B para.3(3) (part); FA 2004 Sch.19 para.9 (part).
(4)	ICTA Sch.28B para.3(4); FA 2004 Sch.19 para.9 (part).
(5)	ICTA Sch.28B para.3(5).
(6)	ICTA Sch.28B para.3(5B); FA 2004 Sch.19 para.9 (part).
(7)	ICTA Sch.28B para.3(5A); FA 1998 s.73(3); FA 2004 Sch.19 para.9 (part).
(8)	Annex 1, Change 61.
292 (1)	ICTA Sch.28B para.11A(1); FA 2000 Sch.18 para.7(1) (part); FA 2004 Sch.19 para.15.
(2)	ICTA Sch.28B para.11A(3); FA 2000 Sch.18 para.7(1) (part); drafting.

<i>Provision</i>	<i>Origin</i>
293 (1)	ICTA Sch.28B para.6(1) (part), (2); FA 2001 Sch.16 para.2(1) (part); drafting.
(2)	ICTA Sch.28B para.6(1) (part); FA 2001 Sch.16 para.2(1) (part); FA 2004 Sch.19 para.11 (part).
(3)	ICTA Sch.28B para.6(1) (part); FA 2001 Sch.16 para.2(1) (part).
(4)	ICTA Sch.28B para.6(1) (part); FA 2001 Sch.16 para.2(1) (part).
(5)	ICTA Sch.28B para.6(2AA); FA 2001 Sch.16 para.2(1) (part); FA 2004 Sch.19 para.11 (part).
(6)	ICTA Sch.28B para.6(3) (part).
(7)	ICTA Sch.28B para.6(3) (part).
(8)	ICTA Sch.28B para.6(4); FA 1998 s.73(4) (part); drafting.
294 (1)	ICTA Sch.28B para.6(2AB) (part); FA 2004 Sch.19 para.11 (part); Annex 1, Change 62.
(2)	ICTA Sch.28B para.6(2AC), (2AD); FA 2004 Sch.19 para.11 (part).
(3)	ICTA Sch.28B para.6(2AE); FA 2004 Sch.19 para.11 (part).
(4)	ICTA Sch.28B para.6(2AF); FA 2004 Sch.19 para.11 (part).
(5)	ICTA Sch.28B para.6(2AG); FA 2004 Sch.19 para.11 (part).
(6)	ICTA Sch.28B para.6(2AB) (part); FA 2004 Sch.19 para.11 (part); drafting.
(7)	FA 1998 s.73(4) (part); drafting.
295 (1)	ICTA Sch.28B para.2(1).
(2)	ICTA Sch.28B para.2(2).
(3)	ICTA Sch.28B para.2(3).
(4)	ICTA Sch.28B para.2(4) (part).
(5)	ICTA Sch.28B para.2(4) (part).
(6)	ICTA Sch.28B para.2(6).
296 (1)	ICTA Sch.28B para.9 (part).
(2)	ICTA Sch.28B para.9 (part).
(3)	Drafting.
297 (1)	ICTA Sch.28B para.8(1) (part), (2) (part); FA 1998 s.73(5); FA 2006 Sch.14 para.2(1) (part).
(2)	ICTA Sch.28B para.8(1) (part), (2) (part), (4) (part); FA 1998 s.73(5); FA 2006 Sch.14 para.2(1) (part).
(3)	ICTA Sch.28B para.8(2) (part), (3), (4) (part).

<i>Provision</i>	<i>Origin</i>
298	ICTA Sch.28B paras.3(6) (part), 10(1) (part).
299 (1)	ICTA Sch.28B para.10ZA(1); FA 2004 Sch.19 para.13 (part).
(2)	ICTA Sch.28B para.10ZA(2); FA 2004 Sch.19 para.13 (part).
(3)	ICTA s.776(13) (part), Sch.28B para.10ZA(3); FA 2004 Sch.19 para.13 (part).
300 (1)	ICTA Sch.28B para.4(1) (part), (2) (part), (9).
(2)	ICTA Sch.28B para.4(1) (part); Annex 1, Change 41.
(3)	ICTA Sch.28B para.4(1) (part); Annex 1, Change 63.
(4)	ICTA Sch.28B para.5(4) (part).
301 (1)	ICTA Sch.28B para.5A(1), (2); FA 2004 Sch.19 para.10.
(2)	ICTA Sch.28B para.5A(3), (4); FA 2004 Sch.19 para.10.
(3)	ICTA Sch.28B para.5A(5); FA 2004 Sch.19 para.10.
(4)	ICTA Sch.28B para.5A(6); FA 2004 Sch.19 para.10.
302 (1)	ICTA Sch.28B para.10(1) (part); FA 1997 Sch.9 para.5(1).
(2)	ICTA Sch.28B para.10(3); FA 2004 Sch.19 para.12 (part).
(3)	ICTA Sch.28B para.10(4); FA 1997 Sch.9 para.5(3) (part), (4); FA 2004 Sch.19 para.12 (part).
(4)	ICTA Sch.28B para.10(4A), (4B), (4C); FA 2004 Sch.19 para.12 (part).
(5)	ICTA Sch.28B para.10(5); FA 1997 Sch.9 para.5(3) (part); FA 2004 Sch.19 para.12 (part).
303 (1)	ICTA Sch.28B para.4(2) (part); FA 1998 Sch.12 para.3(1).
(2)	Drafting.
304 (1)	Drafting.
(2)	Drafting.
(3)	ICTA Sch.28B para.4(3) (part).
(4)	ICTA Sch.28B para.4(3) (part).
(5)	ICTA Sch.28B para.4(3) (part); Annex 1, Change 45.
(6)	ICTA Sch.28B para.4(4) (part).
(7)	ICTA Sch.28B para.4(4) (part).
305 (1)	ICTA Sch.28B para.4(7) (part); FA 2004 Sch.27 para.5(3), (4); drafting.
(2)	Drafting.
(3)	ICTA Sch.28B para.4(7) (part).
(4)	ICTA Sch.28B para.4(7) (part).
(5)	ICTA Sch.28B para.4(8) (part).

<i>Provision</i>	<i>Origin</i>
(6)	ICTA Sch.28B para.4(8) (part).
(7)	ICTA Sch.28B para.4(7) (part); FA 1997 Sch.9 para.3; Annex 1, Change 43.
(8)	ICTA Sch.28B para.5(1) (part).
306 (1)	Drafting.
(2)	ICTA Sch.28B para.4(5) (part); FA 2000 Sch.18 para.5(1) (part).
(3)	ICTA Sch.28B para.4(5) (part); FA 2000 Sch.18 para.5(1) (part).
(4)	ICTA Sch.28B para.4(6), (6C) (part); FA 2000 Sch.18 para.5(1) (part).
(5)	ICTA Sch.28B para.4(6A); FA 2000 Sch.18 para.5(1) (part).
(6)	ICTA Sch.28B para.4(6B), (6C) (part), (6D); FA 2000 Sch.18 para.5(1) (part); FA 2002 s.103(4) (part).
307 (1)	Drafting.
(2)	ICTA Sch.28B para.5(1) (part); FA 1998 Sch.12 para.4(2).
(3)	ICTA Sch.28B para.5(5) (part); FA 1998 Sch.12 para.4(4).
(4)	ICTA Sch.28B para.5(7); FA 1998 Sch.12 para.4(5) (part).
308 (1)	Drafting.
(2)	ICTA Sch.28B para.5(6); FA 1998 Sch.12 para.4(5) (part).
(3)	ICTA Sch.28B para.4(3A) (part); FA 1998 Sch.12 para.3(3) (part).
309 (1)	Drafting.
(2)	ICTA Sch.28B para.5(1) (part); FA 1998 Sch.12 para.4(1).
(3)	ICTA Sch.28B para.5(1) (part); FA 1998 Sch.12 para.4(3).
(4)	ICTA Sch.28B para.4(3A) (part); FA 1998 Sch.12 para.3(3) (part).
310 (1)	ICTA Sch.28B para.4(2) (part); FA 1998 Sch.12 para.3(2).
(2)	Drafting.
(3)	ICTA Sch.28B para.5(2) (part).
(4)	ICTA Sch.28B para.5(2) (part).
(5)	ICTA Sch.28B para.5(3), (4) (part); Annex 1, Change 64.
311	ICTA Sch.28B para.12; FA 1998 s.70(3).
312	ICTA Sch.28B para.11; FA 2004 Sch.19 para.14.
313 (1)	ICTA Sch.28B para.1(1) (part); drafting.
(2)	ICTA Sch.28B para.13(1) (part).
(3)	ICTA Sch.28B para.5(4) (part).

<i>Provision</i>	<i>Origin</i>
(4)	ICTA Sch.28B para.13(2); FA 1996 s.161(3) (part).
(5)	ICTA Sch.28B para.13(4); FA 1996 s.161(3) (part).
(6)	ICTA Sch.28B para.13(3), (5); FA 1996 s.161(3) (part).
(7)	ICTA Sch.28B para.13(6); F(No.2)A 1997 s.25(4).
314 (1)	FA 2002 Sch.33 para.2(1).
(2)	FA 2002 Sch.33 para.2(2).
315 (1)	FA 2002 Sch.33 para.3(1).
(2)	FA 2002 Sch.33 para.3(2).
(3)	FA 2002 Sch.33 para.3(3).
316 (1)	FA 2002 Sch.33 para.4(1).
(2)	FA 2002 Sch.33 para.4(2).
317 (1)	FA 2002 Sch.33 para.5(1).
(2)	FA 2002 Sch.33 para.5(2).
(3)	FA 2002 Sch.33 para.5(3).
(4)	FA 2002 Sch.33 para.5(4).
318 (1)	FA 2002 Sch.33 para.6(1).
(2)	FA 2002 Sch.33 para.6(2).
(3)	FA 2002 Sch.33 para.6(3).
319 (1)	FA 2002 Sch.33 para.7(1).
(2)	FA 2002 Sch.33 para.7(2).
(3)	FA 2002 Sch.33 para.7(5).
320 (1)	FA 2002 Sch.33 para.1(1).
(2)	FA 2002 Sch.33 para.1(2).
321 (1)	FA 2002 Sch.33 para.8(1).
(2)	FA 2002 Sch.33 para.8(2).
322 (1)	FA 2002 Sch.33 para.9(1) (part).
(2)	FA 2002 Sch.33 para.9(1) (part).
(3)	FA 2002 Sch.33 para.9(1) (part).
(4)	FA 2002 Sch.33 para.9(1) (part).
(5)	FA 2002 Sch.33 para.9(1) (part).
(6)	FA 2002 Sch.33 para.9(1) (part).
(7)	FA 2002 Sch.33 para.9(1) (part).
(8)	FA 2002 Sch.33 para.9(1) (part).
323 (1)	FA 2002 Sch.33 para.10(1).
(2)	FA 2002 Sch.33 para.10(2).

<i>Provision</i>	<i>Origin</i>
(3)	FA 2002 Sch.33 para.10(3).
324 (1)	FA 2002 Sch.33 para.16(1) (part).
(2)	FA 2002 Sch.33 para.16(2) (part).
325	FA 2002 Sch.33 para.17 (part).
326 (1)	ICTA Sch.28B para.10C(1); FA 1999 s.69(2) (part).
(2)	ICTA Sch.28B para.10C(2); FA 1999 s.69(2) (part).
(3)	ICTA Sch.28B para.10C(3); FA 1999 s.69(2) (part).
(4)	ICTA Sch.28B para.10C(11); FA 1999 s.69(2) (part).
(5)	ICTA Sch.28B para.10C(13); FA 1999 s.69(2) (part).
327 (1)	Drafting.
(2)	ICTA Sch.28B para.10C(4); FA 1999 s.69(2) (part).
(3)	ICTA Sch.28B para.10C(5); FA 1999 s.69(2) (part).
(4)	ICTA Sch.28B para.10C(6); FA 1999 s.69(2) (part).
(5)	ICTA Sch.28B para.10C(7); FA 1999 s.69(2) (part).
(6)	ICTA Sch.28B para.10C(8); FA 1999 s.69(2) (part).
(7)	ICTA Sch.28B para.10C(9); FA 1999 s.69(2) (part).
(8)	ICTA Sch.28B para.10C(10); FA 1999 s.69(2) (part).
328 (1)	ICTA Sch.28B para.10C(14); FA 1999 s.69(2) (part).
(2)	ICTA Sch.28B para.10C(15); FA 1999 s.69(2) (part).
(3)	ICTA Sch.28B para.10C(16); FA 1999 s.69(2) (part).
(4)	ICTA Sch.28B para.10C(12); FA 1999 s.69(2) (part).
(5)	ICTA Sch.28B para.10C(17); FA 1999 s.69(2) (part).
329 (1)	ICTA Sch.28B para.10D(1); FA 1999 s.69(2) (part).
(2)	Drafting.
(3)	ICTA Sch.28B para.10D(2); FA 1999 s.69(2) (part).
(4)	ICTA Sch.28B para.10D(3); FA 1999 s.69(2) (part).
330 (1)	ICTA Sch.28B para.11B(1); FA 2000 Sch.18 para.8(1) (part).
(2)	ICTA Sch.28B para.11B(2); FA 2000 Sch.18 para.8(1) (part).
(3)	ICTA Sch.28B para.11B(3); FA 2000 Sch.18 para.8(1) (part).
(4)	ICTA Sch.28B para.11B(4); FA 2000 Sch.18 para.8(1) (part).
(5)	ICTA Sch.28B para.11B(5); FA 2000 Sch.18 para.8(1) (part).

<i>Provision</i>	<i>Origin</i>
(6)	ICTA Sch.28B para.11B(6); FA 2000 Sch.18 para.8(1) (part).
331 (1)	Drafting.
(2)	ICTA Sch.28B paras.6(2AH) (part), 10(4C) (part), 11A(2) (part); FA 2000 Sch.18 para.7(1) (part); EA(I)O 2003 Sch. para.19 (part); Annex 1, Change 56.
(3)	ICTA Sch.28B paras.6(2AH) (part), 10(4C) (part), 11A(2) (part); FA 2000 Sch.18 para.7(1) (part).
332	ICTA s.842(4) (part), s.842AA(11) (part), Sch.15B paras.2(3) (part), 6(2), Sch.28B para.5(1) (part), (5) (part); TCGA 1992 Sch.10 para.14(55) (part); FA 2000 Sch.18 para.6(1); FA 2002 Sch.33 para.17 (part); Annex 1, Change 65; drafting.
333	FA 2002 Sch.16 para.51(1) (part); drafting.
334 (1)	FA 2002 Sch.16 para.1(1).
(2)	FA 2002 Sch.16 para.1(2).
335 (1)	FA 2002 Sch.16 para.19(1).
(2)	FA 2002 Sch.16 para.19(2).
(3)	FA 2002 Sch.16 para.19(3).
(4)	Drafting.
(5)	FA 2002 Sch.16 para.19(4).
(6)	FA 2002 Sch.16 para.19(5).
336 (1)	FA 2002 Sch.16 para.2(1).
(2)	FA 2002 Sch.16 para.2(2) (part).
(3)	FA 2002 Sch.16 para.2(2) (part).
(4)	FA 2002 Sch.16 para.2(2) (part).
337 (1)	FA 2002 Sch.16 para.21(1).
(2)	FA 2002 Sch.16 para.21(2).
(3)	FA 2002 Sch.16 para.21(3).
(4)	FA 2002 Sch.16 para.21(4).
338	FA 2002 Sch.16 para.3.
339	Drafting.
340 (1)	FA 2002 Sch.16 para.4(1).
(2)	FA 2002 Sch.16 para.4(2).
(3)	FA 2002 Sch.16 para.4(3).
(4)	FA 2002 Sch.16 para.4(4).
(5)	FA 2002 Sch.16 para.4(5) (part).
(6)	FA 2002 Sch.16 para.4(5) (part), 4(6) (part).

<i>Provision</i>	<i>Origin</i>
(7)	FA 2002 Sch.16 para.4(6) (part); drafting.
(8)	FA 2002 Sch.16 para.4(7).
341 (1)	FA 2002 Sch.16 para.5(1).
(2)	FA 2002 Sch.16 para.5(2).
(3)	FA 2002 Sch.16 para.5(3).
(4)	FA 2002 Sch.16 para.5(4).
342 (1)	FA 2002 Sch.16 para.7(1) (part).
(2)	FA 2002 Sch.16 para.7(1) (part).
(3)	FA 2002 Sch.16 para.7(3) (part).
(4)	FA 2002 Sch.16 para.7(3) (part).
(5)	FA 2002 Sch.16 para.7(4).
343	FA 2002 Sch.16 para.6.
344	FA 2002 Sch.16 para.8.
345 (1)	FA 2002 Sch.16 para.9(1).
(2)	FA 2002 Sch.16 para.9(2).
(3)	FA 2002 Sch.16 para.9(3).
(4)	FA 2002 Sch.16 para.9(4).
(5)	FA 2002 Sch.16 para.9(5) (part).
(6)	FA 2002 Sch.16 para.9(5) (part).
346 (1)	FA 2002 Sch.16 para.10(1) (part).
(2)	FA 2002 Sch.16 para.10(2).
(3)	Drafting.
347 (1)	FA 2002 Sch.16 para.11(1) (part).
(2)	FA 2002 Sch.16 para.11(2).
(3)	FA 2002 Sch.16 para.11(1) (part).
348 (1)	FA 2002 Sch.16 para.12(1).
(2)	FA 2002 Sch.16 para.12(2) (part).
(3)	FA 2002 Sch.16 para.12(2) (part).
(4)	FA 2002 Sch.16 para.12(2) (part).
(5)	FA 2002 Sch.16 para.12(3).
(6)	FA 2002 Sch.16 para.12(4).
(7)	FA 2002 Sch.16 para.12(5).
(8)	FA 2002 Sch.16 para.12(6).
(9)	FA 2002 Sch.16 para.12(7).



<i>Provision</i>	<i>Origin</i>
349 (1)	FA 2002 Sch.16 para.13(1) (part).
(2)	FA 2002 Sch.16 para.13(1) (part), (2).
(3)	FA 2002 Sch.16 para.13(3).
350 (1)	FA 2002 Sch.16 para.14(1).
(2)	FA 2002 Sch.16 para.14(2).
(3)	FA 2002 Sch.16 para.14(3).
(4)	FA 2002 Sch.16 para.14(4).
(5)	FA 2002 Sch.16 para.14(5).
(6)	FA 2002 Sch.16 para.14(6).
351 (1)	FA 2002 Sch.16 para.15(1).
(2)	FA 2002 Sch.16 para.15(2).
352 (1)	FA 2002 Sch.16 para.17(1).
(2)	FA 2002 Sch.16 para.17(2).
353	FA 2002 Sch.16 para.18.
354 (1)	FA 2002 Sch.16 para.22(1) (part).
(2)	FA 2002 Sch.16 para.22(1) (part).
(3)	FA 2002 Sch.16 para.22(2).
355 (1)	FA 2002 Sch.16 para.23(1).
(2)	FA 2002 Sch.16 para.23(2).
(3)	FA 2002 Sch.16 para.23(3).
356 (1)	FA 2002 Sch.16 para.24(1).
(2)	FA 2002 Sch.16 para.24(2).
357 (1)	FA 2002 Sch.16 para.26(1).
(2)	FA 2002 Sch.16 para.26(2) (part).
(3)	FA 2002 Sch.16 para.26(2) (part).
(4)	FA 2002 Sch.16 para.26(2) (part).
(5)	FA 2002 Sch.16 para.26(3).
(6)	FA 2002 Sch.16 para.26(4).
(7)	FA 2002 Sch.16 para.26(7).
(8)	FA 2002 Sch.16 para.26(8).
358 (1)	FA 2002 Sch.16 para.26(5) (part).
(2)	FA 2002 Sch.16 para.26(5) (part).
(3)	FA 2002 Sch.16 para.26(5) (part).
(4)	FA 2002 Sch.16 para.26(6).

<i>Provision</i>	<i>Origin</i>
359 (1)	Drafting.
(2)	Drafting.
(3)	FA 2002 Sch.16 para.33.
360 (1)	FA 2002 Sch.16 para.28(1).
(2)	FA 2002 Sch.16 para.28(2).
361 (1)	FA 2002 Sch.16 para.29(1).
(2)	FA 2002 Sch.16 para.29(2).
(3)	FA 2002 Sch.16 para.29(3).
(4)	FA 2002 Sch.16 para.29(4); Annex 1, Change 20.
(5)	FA 2002 Sch.16 para.29(5).
(6)	FA 2002 Sch.16 para.29(6).
(7)	FA 2002 Sch.16 para.29(7).
362 (1)	FA 2002 Sch.16 para.30(1).
(2)	FA 2002 Sch.16 para.30(2).
(3)	FA 2002 Sch.16 para.30(3) (part).
(4)	FA 2002 Sch.16 para.30(3) (part).
(5)	FA 2002 Sch.16 para.30(3) (part).
(6)	FA 2002 Sch.16 para.30(4).
363 (1)	FA 2002 Sch.16 para.31(1).
(2)	FA 2002 Sch.16 para.31(2).
(3)	FA 2002 Sch.16 para.31(3).
(4)	FA 2002 Sch.16 para.31(4).
(5)	FA 2002 Sch.16 para.31(5).
(6)	FA 2002 Sch.16 para.31(6).
(7)	FA 2002 Sch.16 para.31(7).
(8)	FA 2002 Sch.16 para.31(8).
364 (1)	FA 2002 Sch.16 para.32(1) (part).
(2)	FA 2002 Sch.16 para.32(1) (part).
(3)	FA 2002 Sch.16 para.32(2).
(4)	FA 2002 Sch.16 para.32(3).
(5)	FA 2002 Sch.16 para.32(4).
(6)	FA 2002 Sch.16 para.32(5).
365 (1)	FA 2002 Sch.16 para.34(1) (part).
(2)	FA 2002 Sch.16 para.34(1) (part).
(3)	FA 2002 Sch.16 para.34(1) (part).

<i>Provision</i>	<i>Origin</i>
(4)	FA 2002 Sch.16 para.34(2).
(5)	FA 2002 Sch.16 para.34(3).
(6)	FA 2002 Sch.16 para.34(4).
(7)	FA 2002 Sch.16 para.34(5).
366 (1)	FA 2002 Sch.16 para.35(1).
(2)	FA 2002 Sch.16 para.35(2).
(3)	FA 2002 Sch.16 para.35(3).
(4)	FA 2002 Sch.16 para.35(4) (part).
(5)	FA 2002 Sch.16 para.35(4) (part).
(6)	FA 2002 Sch.16 para.35(5).
367	FA 2002 Sch.16 para.36.
368 (1)	FA 2002 Sch.16 para.37(1).
(2)	FA 2002 Sch.16 para.37(2), (3).
(3)	FA 2002 Sch.16 para.37(4).
(4)	FA 2002 Sch.16 para.37(5).
(5)	FA 2002 Sch.16 para.37(6).
369 (1)	FA 2002 Sch.16 para.38(1).
(2)	FA 2002 Sch.16 para.38(2).
(3)	FA 2002 Sch.16 para.38(3).
(4)	FA 2002 Sch.16 para.38(4).
370	FA 2002 Sch.16 para.39.
371	FA 2002 Sch.16 para.27(1) (part).
372 (1)	FA 2002 Sch.16 para.27(1) (part).
(2)	FA 2002 Sch.16 para.27(2); ITTOIA 2005 Sch.1 para.577(2).
(3)	FA 2002 Sch.16 para.27(3).
373 (1)	FA 2002 Sch.16 para.42(1).
(2)	FA 2002 Sch.16 para.42(2).
(3)	FA 2002 Sch.16 para.42(3).
374 (1)	FA 2002 Sch.16 para.43(1).
(2)	FA 2002 Sch.16 para.43(2).
375 (1)	FA 2002 Sch.16 para.44(1).
(2)	FA 2002 Sch.16 para.44(2).
376	FA 2002 Sch.16 para.45.

<i>Provision</i>	<i>Origin</i>
377 (1)	FA 2002 Sch.16 para.47(1), (2) (part), (3) (part).
(2)	FA 2002 Sch.16 para.47(3) (part).
(3)	FA 2002 Sch.16 para.47(4) (part).
(4)	FA 2002 Sch.16 para.47(2) (part).
(5)	FA 2002 Sch.16 para.47(2) (part).
(6)	FA 2002 Sch.16 para.47(7) (part).
(7)	FA 2002 Sch.16 para.47(8).
378 (1)	FA 2002 Sch.16 para.46(1).
(2)	FA 2002 Sch.16 para.46(2).
379 (1)	FA 2002 Sch.16 para.48(1).
(2)	FA 2002 Sch.16 para.48(2) (part).
380 (1)	FA 2002 Sch.16 para.49(1).
(2)	FA 2002 Sch.16 para.49(2).
381 (1)	FA 2002 Sch.16 para.50(1).
(2)	FA 2002 Sch.16 para.50(2); TCPR 2005 reg.135.
(3)	FA 2002 Sch.16 para.50(3); ITTOIA 2005 Sch.1 para.577(3).
382 (1)	FA 2002 Sch.16 para.51(1) (part); drafting.
(2)	FA 2002 Sch.16 para.51(2).
(3)	FA 2002 Sch.16 para.51(4).
(4)	FA 2002 Sch.16 para.51(5).
(5)	FA 2002 Sch.16 para.51(6).
383 (1)	ICTA s.353(1) (part).
(2)	ICTA s.353(1) (part), s.359(1) (part), (3) (part), s.360(1) (part), s.361(1) (part), s.362(1) (part), s.364(1) (part).
(3)	ICTA s.353(1B) (part); FA 1994 s.81(2).
(4)	ICTA s.353(1B) (part); FA 1994 s.81(2).
(5)	Drafting.
(6)	Drafting.
384 (1)	ICTA s.353(3) (part).
(2)	ICTA s.353(3) (part).
385 (1)	ICTA s.359(1), (3), s.360(1) (part), (3) (part), s.361(1) (part), s.362(1) (part), s.364(1) (part); drafting.
(2)	ICTA s.367(2) (part).
(3)	ICTA s.367(2) (part).
(4)	ICTA s.367(3) (part).

<i>Provision</i>	<i>Origin</i>
386 (1)	ICTA s.367(4) (part).
(2)	ICTA s.367(4) (part).
(3)	Annex 1, Change 66.
(4)	ICTA s.367(4) (part); Annex 1, Change 66.
387 (1)	ICTA s.368(1).
(2)	ICTA s.368(3) (part); ITTOIA 2005 Sch.1 para.154.
(3)	ICTA s.368(3) (part); ITTOIA 2005 Sch.1 para.154.
(4)	ICTA s.368(3) (part); ITTOIA 2005 Sch.1 para.154.
(5)	ICTA s.368(5) (part); ITTOIA 2005 Sch.1 para.154.
(6)	ICTA s.368(5) (part); ITTOIA 2005 Sch.1 para.154.
(7)	ICTA s.368(6) (part); Annex 1, Change 67.
388 (1)	ICTA s.359(1) (part); CAA 2001 Sch.2 para.27.
(2)	ICTA s.359(1) (part); CAA 2001 Sch.2 para.27; Annex 1, Change 68.
(3)	Annex 1, Change 69.
(4)	Annex 1, Change 68; drafting.
389 (1)	Drafting.
(2)	ICTA s.359(1) (part).
(3)	ICTA s.359(1) (part).
(4)	ICTA s.359(2) (part); Annex 1, Change 68.
(5)	ICTA s.359(2) (part).
390 (1)	ICTA s.359(3) (part); CAA 2001 Sch.2 para.27.
(2)	ICTA s.359(3) (part); CAA 2001 Sch.2 para.27.
(3)	Annex 1, Change 69.
(4)	ICTA s.359(3) (part).
391 (1)	Drafting.
(2)	ICTA s.359(3) (part).
(3)	ICTA s.359(3) (part).
(4)	ICTA s.359(4) (part).
(5)	ICTA s.359(4) (part).
392 (1)	ICTA s.360(1) (part).
(2)	ICTA s.360(1) (part); FA 1989 Sch.12 para.12(1).
(3)	ICTA s.360(3A) (part); FA 1989 s.47; TCPR 2005 reg.68.
(4)	ICTA s.360(1) (part), (4); FA 1989 s.48(1).
(5)	Drafting.

<i>Provision</i>	<i>Origin</i>
393 (1)	ICTA s.360(1) (part), (2) (part), (3) (part).
(2)	ICTA s.360(2) (part), (3) (part).
(3)	ICTA s.360(3) (part).
(4)	ICTA s.360(2) (part).
394 (1)	ICTA s.360A(1) (part); FA 1989 s.48(2).
(2)	ICTA s.360A(1) (part); FA 1989 s.48(2).
(3)	ICTA s.360A(1) (part); FA 1989 s.48(2).
(4)	ICTA s.360A(1) (part); FA 1989 s.48(2).
(5)	ICTA s.360(4) (part), s.360A(10) (part); FA 1989 s.48(2); drafting.
395 (1)	ICTA s.360A(2); FA 1989 s.48(2).
(2)	ICTA s.360A(4) (part); FA 1989 s.48(2).
(3)	ICTA s.360A(6); FA 1989 s.48(2).
(4)	ICTA s.360A(7) (part); FA 1989 s.48(2).
(5)	ICTA s.360A(7) (part); FA 1989 s.48(2).
(6)	ICTA s.360(4) (part), s.360A(2) (part), (5) (part), (10) (part); FA 1989 s.48(2); TCPR 2005 reg.69; FA 2006 Sch.13 para.11; drafting.
396 (1)	ICTA s.361(3) (part).
(2)	ICTA s.361(3) (part), (4) (part).
(3)	ICTA s.361(5).
(4)	ICTA s.361(6); FA 1988 Sch.3 para.15(1).
(5)	ICTA s.361(8) (part).
(6)	Drafting.
397 (1)	ICTA s.361(3) (part).
(2)	ICTA s.361(4) (part).
(3)	ICTA s.361(4) (part).
(4)	ICTA s.361(4) (part).
(5)	ICTA s.361(4) (part).
(6)	ICTA s.361(8) (part).
398 (1)	ICTA s.362(1) (part).
(2)	ICTA s.362(1) (part).
(3)	Drafting.
399 (1)	ICTA s.362(1) (part).
(2)	ICTA s.362(2) (part); FA 2001 Sch.25 para.9.
(3)	ICTA s.362(2) (part).

<i>Provision</i>	<i>Origin</i>
(4)	FA 2006 s.75(1) (part).
(5)	Annex 1, Change 70.
(6)	ICTA s.842B(1), (2); FA 2001 Sch.25 para.1(1).
400 (1)	FA 2006 s.75(1) (part), (2).
(2)	FA 2006 s.75(3).
(3)	FA 2006 s.75(4), (5).
(4)	FA 2006 s.75(6).
(5)	FA 2006 s.75(7) (part).
(6)	FA 2006 s.75(8) (part).
(7)	FA 2006 s.75(8) (part).
401 (1)	ICTA s.361(1) (part); Annex 1, Change 71.
(2)	ICTA s.361(1) (part).
(3)	ICTA s.361(1) (part), s.363(5).
402 (1)	ICTA s.361(1) (part).
(2)	ICTA s.361(2) (part).
(3)	ICTA s.361(2) (part).
(4)	ICTA s.361(2) (part).
403 (1)	ICTA s.364(1) (part).
(2)	ICTA s.364(1) (part); Annex 1, Change 72.
(3)	ICTA s.364(3); Annex 1, Change 5.
(4)	ICTA s.364(4) (part).
404	ICTA s.364(1) (part), (4) (part); Annex 1, Change 73.
405 (1)	ICTA s.364(2) (part).
(2)	ICTA s.364(2) (part).
(3)	ICTA s.364(2) (part).
406 (1)	ICTA s.363(1) (part); Annex 1, Change 74.
(2)	ICTA s.363(1) (part); Annex 1, Change 74.
(3)	ICTA s.363(1) (part); Annex 1, Change 74.
(4)	ICTA s.363(1) (part); Annex 1, Change 74.
(5)	ICTA s.363(1) (part); Annex 1, Change 74.
(6)	Drafting.
407 (1)	ICTA s.363(2) (part).
(2)	ICTA s.363(2) (part).
(3)	ICTA s.363(2) (part).
(4)	ICTA s.363(2) (part).

<i>Provision</i>	<i>Origin</i>
408 (1)	Drafting.
(2)	ICTA s.363(4) (part).
(3)	ICTA s.363(4) (part).
(4)	ICTA s.363(4) (part).
(5)	ICTA s.363(4) (part).
409 (1)	Annex 1, Change 75.
(2)	Annex 1, Change 75.
(3)	Annex 1, Change 70.
410 (1)	Annex 1, Change 75.
(2)	Annex 1, Change 75.
(3)	Annex 1, Change 75.
411 (1)	FA 1988 Sch.6 para.3(3) (part), (5) (part).
(2)	FA 1988 Sch.6 para.3(4) (part).
(3)	FA 1988 Sch.6 para.3(4) (part).
(4)	FA 1988 Sch.6 para.3(5) (part).
(5)	FA 1988 Sch.6 para.1.
412 (1)	ICTA s.366(1) (part), (2) (part).
(2)	ICTA s.366(2) (part).
(3)	ICTA s.366(1) (part).
(4)	ICTA s.366(2) (part).
(5)	ICTA s.366(3).
413 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
(5)	Drafting.
414 (1)	FA 1990 s.25(6) (part); FA 2000 s.39(6); drafting.
(2)	FA 1990 s.25(6) (part); FA 2000 s.39(6).
(3)	Drafting.
415	FA 1990 s.25(12) (part).
416 (1)	FA 1990 s.25(1); FA 2000 s.39(2); drafting.
(2)	FA 1990 s.25(2) (part).
(3)	FA 1990 s.25(2) (part).
(4)	FA 1990 s.25(2) (part); ITEPA 2003 Sch.6 para.166.
(5)	Annex 1, Change 76.



<i>Provision</i>	<i>Origin</i>
(6)	FA 1990 s.25(2) (part).
(7)	FA 1990 s.25(2) (part).
(8)	FA 1990 s.25(2) (part); FA 2000 s.39(3); drafting.
417	FA 1990 s.25(2) (part), (4) (part).
418 (1)	FA 1990 s.25(2) (part); FA 2000 s.39(3).
(2)	FA 1990 s.25(2) (part), (4) (part), (5A); FA 2000 s.39(3), (5).
(3)	FA 1990 s.25(2) (part), (5) (part).
(4)	FA 1990 s.25(5) (part).
(5)	Drafting.
419 (1)	FA 1990 s.25(5B) (part), (5C) (part); FA 2000 s.39(5).
(2)	FA 1990 s.25(5B) (part); FA 2000 s.39(5).
(3)	FA 1990 s.25(5B) (part); FA 2000 s.39(5).
(4)	FA 1990 s.25(5B) (part); FA 2000 s.39(5).
(5)	FA 1990 s.25(5C) (part); FA 2000 s.39(5).
(6)	FA 1990 s.25(5B) (part), (5D) (part); FA 2000 s.39(5); drafting.
(7)	FA 1990 s.25(5C) (part), (5D) (part); FA 2000 s.39(5); drafting.
(8)	FA 1990 s.25(5D) (part); FA 2000 s.39(5); Annex 1, Change 77; drafting.
420 (1)	FA 1990 s.25(5E) (part); F(No.2)A 2005 s.11.
(2)	FA 1990 s.25(5I) (part); F(No.2)A 2005 s.11.
(3)	FA 1990 s.25(5E) (part); F(No.2)A 2005 s.11.
(4)	FA 1990 s.25(5F); F(No.2)A 2005 s.11.
(5)	FA 1990 s.25(5G) (part); F(No.2)A 2005 s.11.
(6)	FA 1990 s.25(5G) (part); F(No.2)A 2005 s.11.
(7)	FA 1990 s.25(5H) (part); F(No.2)A 2005 s.11.
(8)	FA 1990 s.25(5H) (part); F(No.2)A 2005 s.11.
(9)	Drafting.
421 (1)	Drafting.
(2)	FA 1990 s.25(5J) (part); F(No.2)A 2005 s.11.
(3)	FA 1990 s.25(5J) (part); F(No.2)A 2005 s.11.
(4)	FA 1990 s.25(5J) (part); F(No.2)A 2005 s.11.
(5)	FA 1990 s.25(5I) (part); F(No.2)A 2005 s.11.

<i>Provision</i>	<i>Origin</i>
422 (1)	Drafting.
(2)	FA 1990 s.25(2) (part); FA 2000 s.39(3); FA 2004 Sch.17 para.5(1); drafting.
(3)	FA 1990 s.25(2) (part); FA 2000 s.39(3); drafting.
(4)	FA 1990 s.25(2) (part); FA 2000 s.39(3); drafting.
(5)	FA 1990 s.25(2) (part); FA 2000 s.39(3); FA 2004 Sch.17 para.5(1).
423 (1)	FA 1990 s.25(6) (part); FA 2000 s.39(6).
(2)	FA 1990 s.25(6) (part); FA 2000 s.39(6).
(3)	Annex 1, Change 78; drafting.
(4)	FA 1990 s.25(6) (part); FA 2000 s.39(6); drafting.
(5)	FA 1990 s.25(6) (part), (9A); FA 2000 s.39(6); TCPR 2005 reg.104.
424 (1)	FA 1990 s.25(8) (part); FA 2000 s.39(6).
(2)	FA 1990 s.25(8) (part); FA 2000 s.39(6).
(3)	FA 1990 s.25(9) (part); FA 2000 s.39(6); drafting.
(4)	FA 1990 s.25(8) (part); FA 2000 s.39(6).
(5)	FA 1990 s.25(8) (part); FA 2000 s.39(6); drafting.
(6)	FA 1990 s.25(8) (part); FA 2000 s.39(6).
425 (1)	Annex 1, Change 78; drafting.
(2)	FA 1990 s.25(8) (part), (9) (part); FA 2000 s.39(6); Annex 1, Change 78.
(3)	FA 1990 s.25(9) (part); FA 2000 s.39(6); FA 2004 Sch.35 para.37.
(4)	FA 1990 s.25(9) (part); FA 2000 s.39(6).
(5)	FA 1990 s.25(9) (part); FA 2000 s.39(6) (part); ITTOIA 2005 Sch.1 para.415(3); Annex 1, Change 81.
(6)	Drafting.
426 (1)	FA 2002 s.98(1) (part).
(2)	FA 2002 s.98(3) (part).
(3)	FA 2002 s.98(1) (part), (4) (part).
(4)	FA 2002 s.98(3) (part); drafting.
(5)	FA 2002 s.98(3) (part).
(6)	FA 2002 s.98(2).
(7)	FA 2002 s.98(5).
(8)	FA 2004 s.83(3).

<i>Provision</i>	<i>Origin</i>
427 (1)	FA 1990 s.25(2) (part); FA 2000 s.39(3); FA 2002 s.98(3).
(2)	FA 1990 s.25(2) (part); FA 2000 s.39(3); FA 2002 s.98(3).
(3)	FA 1990 s.25(2) (part); FA 2000 s.39(3); FA 2002 s.98(3); drafting.
(4)	FA 1990 s.25(2) (part); FA 2000 s.39(3); FA 2002 s.98(3); drafting.
428 (1)	FA 1990 s.25(3); FA 2000 s.39(4).
(2)	FA 1990 s.25(3A) (part); FA 2000 s.39(4).
(3)	FA 1990 s.25(3A) (part); FA 2000 s.39(4).
429 (1)	FA 2004 s.83(1) (part); drafting.
(2)	FA 2004 s.83(1) (part).
(3)	FA 2004 s.83(1) (part).
(4)	FA 2004 s.83(2).
(5)	FA 2004 s.83(5).
430 (1)	ICTA s.507(1) (part); FA 1990 s.25(12) (part); NLA 1998 s.24; FA 2002 Sch.18 para.9(1) (part); Annex 1, Change 79.
(2)	FA 2002 Sch.18 para.9(1) (part).
431 (1)	ICTA s.587B(1) (part), (2) (part); FA 2000 s.43(1).
(2)	ICTA s.587B(2) (part); FA 2000 s.43(1).
(3)	Drafting.
(4)	Drafting.
(5)	Drafting.
(6)	Drafting.
432 (1)	ICTA s.587B(9) (part); FA 2000 s.43(1); FA 2002 s.97(1).
(2)	ICTA s.587B(9) (part); FA 2000 s.43(1); FA 2004 Sch.26 para.10; drafting.
433 (1)	ICTA s.587B(9A); FA 2000 s.43(1); FA 2002 s.97(2).
(2)	ICTA s.587B(9B) (part); FA 2000 s.43(1); FA 2002 s.97(2).
(3)	ICTA s.587B(9B) (part); FA 2000 s.43(1); FA 2002 s.97(2).
(4)	ICTA s.587B(9C) (part); FA 2000 s.43(1); FA 2002 s.97(2).
(5)	ICTA s.587B(9D); FA 2000 s.43(1); FA 2002 s.97(2).
(6)	ICTA s.587B(9C) (part), (9E); FA 2000 s.43(1); FA 2002 s.97(2).

<i>Provision</i>	<i>Origin</i>
434 (1)	ICTA s.587B(4) (part), (5) (part), (6); FA 2000 s.43(1); FA 2004 s.139(2).
(2)	ICTA s.587B(4) (part), (5) (part), (7) (part); FA 2000 s.43(1); FA 2004 s.139(2).
(3)	Drafting.
(4)	ICTA s.587B(7) (part); FA 2000 s.43(1); FA 2004 s.139(2).
(5)	Drafting.
435	ICTA s.587B(9) (part); FA 2000 s.43(1).
436 (1)	ICTA s.587B(7) (part); FA 2000 s.43(1).
(2)	ICTA s.587B(7) (part); FA 2000 s.43(1).
(3)	ICTA s.587B(7) (part); FA 2000 s.43(1).
437 (1)	ICTA s.587B(8A), (8B) (part); FA 2000 s.43(1); FA 2004 s.139(3).
(2)	Drafting.
438 (1)	ICTA s.587B(10); FA 2000 s.43(1); drafting.
(2)	ICTA s.587B(11); FA 2000 s.43(1).
439 (1)	ICTA s.587B(8B) (part); FA 2000 s.43(1); FA 2004 s.139(3).
(2)	ICTA s.587B(8B) (part); FA 2000 s.43(1); FA 2004 s.139(3).
(3)	ICTA s.587B(8C) (part); FA 2000 s.43(1); FA 2004 s.139(3).
(4)	ICTA s.587B(8C) (part); FA 2000 s.43(1); FA 2004 s.139(3).
(5)	ICTA s.587B(8C) (part); FA 2000 s.43(1); FA 2004 s.139(3).
(6)	ICTA s.587B(8D); FA 2000 s.43(1); FA 2004 s.139(3).
(7)	ICTA s.587B(9) (part); FA 2000 s.43(1); FA 2004 s.139(4).
440 (1)	ICTA s.587B(8E); FA 2000 s.43(1); FA 2004 s.139(3).
(2)	ICTA s.587B(8F), (8G); FA 2000 s.43(1); FA 2004 s.139(3).
441 (1)	ICTA s.587C(1) (part); FA 2002 s.97(5).
(2)	ICTA s.587C(4); FA 2002 s.97(5).
(3)	ICTA s.587C(5); FA 2002 s.97(5).
442 (1)	ICTA s.587C(1) (part); FA 2002 s.97(5).
(2)	ICTA s.587C(2) (part); FA 2002 s.97(5); drafting.
(3)	ICTA s.587C(2) (part), (3) (part); FA 2002 s.97(5); drafting.
(4)	ICTA s.587C(3) (part); FA 2002 s.97(5); drafting.

<i>Provision</i>	<i>Origin</i>
(5)	ICTA s.587C(3) (part); FA 2002 s.97(5); Annex 1, Change 80.
(6)	ICTA s.587C(3) (part); FA 2002 s.97(5); Annex 1, Change 80.
(7)	ICTA s.587C(3) (part); FA 2002 s.97(5); drafting.
443 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Annex 1, Change 80.
(5)	Annex 1, Change 80.
(6)	Annex 1, Change 80.
444 (1)	ICTA s.587C(1) (part); FA 2002 s.97(5).
(2)	ICTA s.587C(6); FA 2002 s.97(5).
(3)	ICTA s.587C(7); FA 2002 s.97(5).
(4)	ICTA s.587C(8) (part); FA 2002 s.97(5).
(5)	ICTA s.587C(8) (part); FA 2002 s.97(5); drafting.
(6)	ICTA s.587C(9); FA 2002 s.97(5).
(7)	ICTA s.587C(10) (part); FA 2002 s.97(5); drafting.
445 (1)	ICTA s.587B(2) (part); FA 2000 s.43(1); ITTOIA 2005 Sch.1 para.249.
(2)	Drafting.
446	ICTA s.587B(9) (part); FA 2000 s.43(1); NLA 1998 s.24(1); Annex 1, Change 79.
447 (1)	Drafting.
(2)	Drafting.
448 (1)	ICTA s.348(1) (part), (2) (part); ITEPA 2003 Sch.6 para.50(2); Annex 1, Change 81.
(2)	ICTA s.348(1) (part), (2) (part); ITEPA 2003 Sch.6 para.50(2); Annex 1, Change 81.
(3)	Drafting.
(4)	ICTA s.348(1) (part); ITEPA 2003 Sch.6 para.50(2); Annex 1, Change 81.
(5)	Annex 1, Change 81; drafting.
449 (1)	ICTA s.348(1) (part), (2) (part); ITEPA 2003 Sch.6 para.50(2); Annex 1, Change 81.
(2)	ICTA s.348(1) (part), (2) (part), s.835(6) (part); ITEPA 2003 Sch.6 para.50(2); Annex 1, Change 81.
(3)	Drafting.

<i>Provision</i>	<i>Origin</i>
(4)	Drafting.
(5)	ICTA s.348(1) (part); ITEPA 2003 Sch.6 para.50(2); Annex 1, Change 81.
(6)	Annex 1, Change 81; drafting.
450 (1)	Drafting.
(2)	Annex 1, Change 82.
(3)	Annex 1, Change 82.
(4)	Annex 1, Change 82.
(5)	Annex 1, Change 82.
(6)	Annex 1, Change 82.
451 (1)	ICTA s.733(2) (part); drafting.
(2)	ICTA s.733(2) (part); drafting.
(3)	ICTA s.733(2) (part); drafting.
(4)	Drafting.
(5)	ICTA s.731(9) (part); drafting.
452	Drafting.
453 (1)	ICTA s.347B(2) (part); FA 1988 s.36(1) (part).
(2)	ICTA s.347B(2) (part), (3), (5A) (part); FA 1988 s.36(1) (part); FA 1994 s.79(3) (part), (4) (part), (6) (part); FA 1998 s.27(1) (part); FA 1999 s.36(4).
(3)	Drafting.
454 (1)	ICTA s.347B(1) (part); FA 1988 s.36(1) (part).
(2)	ICTA s.347B(1) (part); FA 1988 s.36(1) (part); TCPR 2005 reg.67(2) (part).
(3)	ICTA s.347B(1A); FA 1988 s.36(1) (part); FA 1999 s.36(2); TCPR 2005 reg.67(3).
(4)	ICTA s.347B(1) (part); FA 1988 s.36(1) (part); C(AL)A 1990 Sch.4 para.6; F(No.2)A 1992 s.61.
(5)	ICTA s.347B(1) (part); FA 1988 s.36(1) (part); TCPR 2005 reg.67(2) (part).
(6)	ICTA s.347B(1) (part); FA 1988 s.36(1) (part).
(7)	ICTA s.347B(8); FA 1988 s.36(1) (part); F(No.2)A 1992 s.62(1) (part); CSPSSA 2000 Sch.3 para.8(2) (part).
(8)	ICTA s.347B(11); FA 1988 s.36(1) (part); F(No.2)A 1992 s.62(1) (part); CSPSSA 2000 Sch.3 para.8(2) (part).
(9)	ICTA s.347B(7); FA 1988 s.36(1) (part); TCPR 2005 reg.67(4).

<i>Provision</i>	<i>Origin</i>
455 (1)	ICTA s.347B(9); FA 1988 s.36(1) (part); F(No.2)A 1992 s.62(1) (part); CSPSSA 2000 Sch.3 para.8(2) (part); TCPR 2005 reg.67(5) (part).
(2)	ICTA s.347B(10); FA 1988 s.36(1) (part); F(No.2)A 1992 s.62(1) (part); D(NI)O 1999 Sch.1.
(3)	ICTA s.347B(11); FA 1988 s.36(1) (part); F(No.2)A 1992 s.62(1) (part); CSPSSA 2000 Sch.3 para.8(2) (part).
456 (1)	ICTA s.347B(12) (part); FA 1988 s.36(1) (part); F(No.2)A 1992 s.62(1) (part); JA 1995 Sch.2 para.15(2) (part); D(NI)O 1999 Sch.1; TCPR 2005 reg.67(6) (part).
(2)	ICTA s.347B(12) (part); FA 1988 s.36(1) (part); F(No.2)A 1992 s.62(1) (part); JA 1995 Sch.2 para.15(2) (part); TCPR 2005 reg.67(6) (part).
(3)	ICTA s.347B(13); FA 1988 s.36(1) (part); JA 1995 Sch.2 para.15(3) (part).
(4)	Drafting.
457 (1)	ICTA s.266(1) (part), (7) (part), s.278(1); FA 1996 s.145(1); TCPR 2005 art.60 (part); Annex 1, Change 83; drafting.
(2)	ICTA s.266(7) (part).
(3)	ICTA s.274(2) (part); Annex 1, Change 84.
(4)	ICTA s.266(7) (part); drafting.
(5)	ICTA s.266(7) (part); drafting.
458 (1)	ICTA s.266(1) (part), (7) (part), s.278(1); FA 1996 s.145(1); TCPR 2005 reg.60 (part); Annex 1, Change 83; drafting.
(2)	ICTA s.266(7) (part).
(3)	ICTA s.274(2) (part); Annex 1, Change 84.
(4)	ICTA s.266(7) (part); drafting.
(5)	ICTA s.266(7) (part); drafting.
459 (1)	ICTA s.273(1) (part), s.278(1); FA 1996 s.145(1); TCPR 2005 regs.59, 60 (part); Annex 1, Change 5; drafting.
(2)	ICTA s.273(1) (part).
(3)	ICTA s.274(2); Annex 1, Change 84.
(4)	Drafting.
(5)	ICTA s.273(2); FA 1988 Sch.3 para.10; FA 2004 Sch.35 para.12; ITOIA 2005 Sch.1 para.124.
(6)	ICTA s.273(1) (part); FA 1988 Sch.3 para.10; FA 2004 Sch.35 para.12.
(7)	Drafting.

<i>Provision</i>	<i>Origin</i>
460 (1)	Drafting.
(2)	ICTA s.278(1) (part), (2) (part).
(3)	ICTA s.278(2) (part); FA 1996 s.145(1); TCPR 2005 reg.60 (part).
461 (1)	ICTA s.527(1) (part), (2) (part), (3), (4).
(2)	ICTA s.527(1) (part).
(3)	ICTA s.527(1) (part), (2) (part).
(4)	Drafting.
462 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
(5)	Drafting.
(6)	Drafting.
(7)	Drafting.
(8)	Drafting.
(9)	Drafting.
(10)	Drafting.
(11)	Drafting.
(12)	Drafting.
463 (1)	ICTA s.686(6), s.687(4); FA 2006 Sch.13 para.15(8); drafting.
(2)	Drafting.
464 (1)	FA 1993 s.118(1) (part).
(2)	FA 1993 s.118(1) (part).
465 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
(5)	Drafting.
(6)	Drafting.
(7)	ICTA s.685B(7); FA 2006 Sch.13 para.1(1).
(8)	ICTA s.685B(8); FA 2006 Sch.13 para.1(1).
466 (1)	ICTA s.685A(1) (part), (2) (part); FA 2006 Sch.13 para.1(1); drafting.
(2)	ICTA s.685A(1) (part); FA 2006 Sch.13 para.1(1).



<i>Provision</i>	<i>Origin</i>
(3)	ICTA s.685A(1) (part); FA 2006 Sch.13 para.1(1).
(4)	ICTA s.685A(1) (part); FA 2006 Sch.13 para.1(1).
(5)	ICTA s.685A(2) (part); FA 2006 Sch.13 para.1(1).
(6)	ICTA s.685A(2) (part); FA 2006 Sch.13 para.1(1).
467 (1)	ICTA s.685B(1) (part); FA 2006 Sch.13 para.1(1).
(2)	ICTA s.685B(1) (part); FA 2006 Sch.13 para.1(1).
(3)	ICTA s.685B(2) (part); FA 2006 Sch.13 para.1(1).
(4)	ICTA s.685B(2) (part), (5) (part); FA 2006 Sch.13 para.1(1).
(5)	ICTA s.685B(3); FA 2006 Sch.13 para.1(1).
(6)	ICTA s.685B(4); FA 2006 Sch.13 para.1(1).
(7)	Drafting.
(8)	Drafting.
468 (1)	ICTA s.685B(5) (part); FA 2006 Sch.13 para.1(1).
(2)	ICTA s.685B(5) (part); FA 2006 Sch.13 para.1(1).
(3)	ICTA s.685B(5) (part); FA 2006 Sch.13 para.1(1).
(4)	ICTA s.685B(5) (part); FA 2006 Sch.13 para.1(1).
(5)	ICTA s.685B(5) (part); FA 2006 Sch.13 para.1(1).
469 (1)	ICTA s.685B(6) (part); FA 2006 Sch.13 para.1(1).
(2)	ICTA s.685B(6) (part); FA 2006 Sch.13 para.1(1).
470 (1)	ICTA s.685C(1); FA 2006 Sch.13 para.1(1).
(2)	ICTA s.685C(6); FA 2006 Sch.13 para.1(1).
(3)	ICTA s.685C(2) (part); FA 2006 Sch.13 para.1(1).
(4)	ICTA s.685C(7); FA 2006 Sch.13 para.1(1).
471 (1)	ICTA s.685C(3) (part), (4) (part); FA 2006 Sch.13 para.1(1); drafting.
(2)	ICTA s.685C(3) (part); FA 2006 Sch.13 para.1(1).
(3)	ICTA s.685C(3) (part); FA 2006 Sch.13 para.1(1).
(4)	ICTA s.685C(4) (part); FA 2006 Sch.13 para.1(1).
(5)	ICTA s.685C(5); FA 2006 Sch.13 para.1(1).
472 (1)	ICTA s.685D(1) (part); FA 2006 Sch.13 para.1(1).
(2)	ICTA s.685D(2); FA 2006 Sch.13 para.1(1).
(3)	ICTA s.685D(3); FA 2006 Sch.13 para.1(1).
(4)	ICTA s.685D(4) (part); FA 2006 Sch.13 para.1(1).
(5)	ICTA s.685D(4) (part); FA 2006 Sch.13 para.1(1).

<i>Provision</i>	<i>Origin</i>
473 (1)	ICTA s.685D(1) (part); FA 2006 Sch.13 para.1(1).
(2)	ICTA s.685D(5) (part); FA 2006 Sch.13 para.1(1).
(3)	ICTA s.685D(5) (part); FA 2006 Sch.13 para.1(1).
(4)	ICTA s.685D(6); FA 2006 Sch.13 para.1(1).
(5)	ICTA s.685D(7); FA 2006 Sch.13 para.1(1).
(6)	ICTA s.685D(8); FA 2006 Sch.13 para.1(1).
474 (1)	ICTA s.685E(1); FA 2006 Sch.13 para.1(1).
(2)	ICTA s.685E(8) (part); FA 2006 Sch.13 para.1(1).
(3)	ICTA s.685E(8) (part); FA 2006 Sch.13 para.1(1).
475 (1)	ICTA s.685E(2) (part); FA 2006 Sch.13 para.1(1); drafting.
(2)	ICTA s.685E(2) (part); FA 2006 Sch.13 para.1(1).
(3)	ICTA s.685E(7); FA 2006 Sch.13 para.1(1).
(4)	ICTA s.685E(3); FA 2006 Sch.13 para.1(1).
(5)	ICTA s.685E(4) (part); FA 2006 Sch.13 para.1(1).
(6)	ICTA s.685E(6); FA 2006 Sch.13 para.1(1).
476 (1)	Drafting.
(2)	ICTA s.685E(4) (part), (5) (part); FA 2006 Sch.13 para.1(1).
(3)	ICTA s.685E(4) (part), (5) (part); FA 2006 Sch.13 para.1(1); drafting.
(4)	ICTA s.685E(5) (part); FA 2006 Sch.13 para.1(1).
(5)	ICTA s.685E(5) (part); FA 2006 Sch.13 para.1(1).
477 (1)	ICTA s.685G(1) (part); FA 2006 Sch.13 para.1(1).
(2)	ICTA s.685G(1) (part), (2) (part); FA 2006 Sch.13 para.1(1).
(3)	ICTA s.685G(1) (part); FA 2006 Sch.13 para.1(1).
(4)	ICTA s.685G(1) (part), (2) (part); FA 2006 Sch.13 para.1(1).
(5)	ICTA s.685G(1) (part); FA 2006 Sch.13 para.1(1).
(6)	ICTA s.685G(1) (part), (2) (part); FA 2006 Sch.13 para.1(1).
(7)	ICTA s.685G(2) (part), (3); FA 2006 Sch.13 para.1(1).
478	FA 2006 Sch.13 para.37 (part).

<i>Provision</i>	<i>Origin</i>
479 (1)	ICTA s.686(1) (part), (2) (part); FA 1988 s.55(3); FA 1993 Sch.6 para.8(1); F(No.2)A 1997 s.32(2); FA 2006 Sch.13 para.15(1); drafting.
(2)	ICTA s.686(1) (part); FA 1993 Sch.6 para.8(1); FA 1996 Sch.6 para.13 (part); F(No.2)A 1997 s.32(2); ITTOIA 2005 Sch.1 para.277(2); drafting.
(3)	ICTA s.686(1AA) (part), (5A) (part); F(No.2)A 1997 s.32(3), (7); ITTOIA 2005 Sch.1 para.277(3), (6).
(4)	ICTA s.686(1AA) (part); F(No.2)A 1997 s.32(3).
(5)	Drafting.
480 (1)	ICTA s.686(2) (part).
(2)	ICTA s.686(2) (part).
(3)	ICTA s.686(2) (part), (6ZA) (part); FA 1988 s.55(3); FA 1995 Sch.17 para.13; FA 2001 Sch.25 para.3(2); FA 2006 s.90(2), (3), Sch.13 para.2(1).
(4)	ICTA s.686(2) (part), (6A); FA 1988 s.55(3); FA 2001 Sch.25 para.3(2), (3); FA 2004 Sch.35 para.29.
(5)	ICTA s.686(6ZA) (part); FA 2006 s.90(3).
(6)	ICTA s.686(6ZB); FA 2006 s.90(3).
481 (1)	ICTA s.686A(1) (part); FA 2006 Sch.13 para.3(1); Annex 1, Change 85.
(2)	ICTA s.686(1) (part), s.686A(1) (part); FA 1993 Sch.6 para.8(1); FA 1996 Sch.6 para.13 (part); F(No.2)A 1997 s.32(2) (part); ITTOIA 2005 Sch.1 para.277(2); FA 2006 Sch.13 para.3(1); Annex 1, Change 85; drafting.
(3)	ICTA s.686(1AA) (part), (5A) (part), s.686A(1) (part); F(No.2)A 1997 s.32(3), (7), (9); ITTOIA 2005 Sch.1 para.277(3), (6); FA 2006 Sch.13 paras.3(1), 15(7).
(4)	ICTA s.686(1AA) (part), s.686A(1) (part); F(No.2)A 1997 s.32(3); FA 2006 Sch.13 para.3(1).
(5)	Annex 1, Change 85.
(6)	Annex 1, Change 85.
482	ICTA s.686A(2), s.720(5); FA 2006 Sch.13 para.3(1); Annex 1, Change 86.
483 (1)	ICTA s.686(6) (part); F(No.2)A 1997 s.32(9); FA 2006 Sch.13 para.15(8); drafting.
(2)	ICTA s.686(6) (part); FA 1993 Sch.6 para.8(4); F(No.2)A 1997 s.32(9).
(3)	ICTA s.686(6) (part); F(No.2)A 1997 s.32(9); ITTOIA 2005 Sch.1 para.277(8); drafting.

<i>Provision</i>	<i>Origin</i>
484 (1)	ICTA s.686(2AA) (part); FA 1997 Sch.7 para.12(1); FA 2006 Sch.13 para.15(4), (5), (6); Annex 1, Change 87.
(2)	ICTA s.686(2AA) (part), s.689B(1) (part); FA 1996 Sch.6 para.16; FA 1997 Sch.7 para.12(1); F(No.2)A 1997 s.32(6); F(No.2)A 1997 Sch.4 para.16(2); ITTOIA 2005 Sch.1 para.277(5); drafting.
(3)	Drafting.
(4)	ICTA s.686(2AA) (part); FA 1997 Sch.7 para.12(1); F(No.2)A 1997 s.32(6); ITTOIA 2005 Sch.1 para.277(5).
(5)	ICTA s.686(2AA) (part); FA 1997 Sch.7 para.12(1); FA 2006 Sch.13 para.15(4); drafting.
(6)	Drafting.
485 (1)	Annex 1, Change 87.
(2)	Annex 1, Change 87.
(3)	Annex 1, Change 87.
(4)	Annex 1, Change 87.
486 (1)	ICTA s.686(2AA) (part), s.689B(1) (part), (2) (part), (2A) (part), (3) (part); FA 1996 Sch.6 para.16; F(No.2)A 1997 Sch.4 para.16; ITTOIA 2005 Sch.1 para.280; Annex 1, Change 88; drafting.
(2)	ICTA s.689B(2) (part); ITTOIA 2005 Sch.1 para.280(2).
(3)	Annex 1, Change 88.
487 (1)	ICTA s.686(2A) (part); FA 1993 Sch.6 para.8(3); FA 1997 Sch.7 para.12(2).
(2)	ICTA s.686(2A) (part); FA 1993 Sch.6 para.8(3); FA 1997 Sch.7 para.12(2).
(3)	ICTA s.686(2A) (part); FA 1993 Sch.6 para.8(3); FA 1997 Sch.7 para.12(2).
(4)	ICTA s.686(2A) (part); FA 1993 Sch.6 para.8(3); FA 1997 Sch.7 para.12(2).
(5)	ICTA s.686(2B) (part); FA 1996 Sch.6 para.15.
(6)	ICTA s.686(2B) (part); FA 1996 Sch.6 para.15.
488 (1)	ICTA s.686B(1); ITEPA 2003 Sch.6 para.100.
(2)	ICTA s.686B(2) (part); ITEPA 2003 Sch.6 para.100.
(3)	ICTA s.686B(2) (part); ITEPA 2003 Sch.6 para.100.
(4)	ICTA s.686B(2) (part); ITEPA 2003 Sch.6 para.100.
(5)	ICTA s.686B(6); ITEPA 2003 Sch.6 para.100.
(6)	ICTA s.686C(3); ITEPA 2003 Sch.6 para.100.

<i>Provision</i>	<i>Origin</i>
489 (1)	Drafting.
(2)	ICTA s.686B(3) (part), (4) (part); ITEPA 2003 Sch.6 para.100.
(3)	ICTA s.686B(3) (part); ITEPA 2003 Sch.6 para.100.
(4)	ICTA s.686B(4) (part); ITEPA 2003 Sch.6 para.100.
(5)	ICTA s.686B(3) (part), (4) (part); ITEPA 2003 Sch.6 para.100.
(6)	ICTA s.686B(5) (part); ITEPA 2003 Sch.6 para.100.
(7)	ICTA s.686B(3) (part), (4) (part), (5) (part), s.686C(4); ITEPA 2003 Sch.6 para.100.
(8)	ICTA s.686C(5); ITEPA 2003 Sch.6 para.100.
490 (1)	ICTA s.686C(1); ITEPA 2003 Sch.6 para.100.
(2)	ICTA s.686C(2); ITEPA 2003 Sch.6 para.100.
(3)	ICTA s.686B(7); ITEPA 2003 Sch.6 para.100.
491 (1)	ICTA s.686D(1) (part), (2) (part), (3) (part); FA 2005 s.14(1); FA 2006 Sch.13 para.4(1).
(2)	ICTA s.686D(1) (part), (2) (part), (3) (part); FA 2005 s.14(1); FA 2006 Sch.13 para.4(1).
(3)	ICTA s.686D(4) (part), (5), (6), (7), (8) (part); FA 2005 s.14(1); FA 2006 Sch.13 para.4(1); drafting.
(4)	ICTA s.686D(4) (part); FA 2005 s.14(1); drafting.
(5)	ICTA s.686D(8) (part); FA 2005 s.14(1); drafting.
(6)	Drafting.
492 (1)	ICTA s.686E(1) (part), (3) (part); FA 2006 Sch.13 para.4(2).
(2)	ICTA s.686E(2) (part); FA 2006 Sch.13 para.4(2).
(3)	ICTA s.686E(2) (part); FA 2006 Sch.13 para.4(2).
(4)	ICTA s.686E(3) (part); FA 2006 Sch.13 para.4(2).
(5)	ICTA s.686E(4); FA 2006 Sch.13 para.4(2); drafting.
493 (1)	ICTA s.687(1) (part); FA 1995 Sch.17 para.14(2); FA 2006 Sch.13 para.17; Annex 1, Change 89.
(2)	ICTA s.687(1) (part); FA 1995 Sch.17 para.14(2); drafting.
(3)	ICTA s.687(1) (part); FA 1995 Sch.17 para.14(2); ITTOIA 2005 Sch.1 para.278; TCPR 2005 reg.94; drafting.
(4)	Drafting.
(5)	ICTA s.687(5); FA 1995 Sch.17 para.14(4).

<i>Provision</i>	<i>Origin</i>
494 (1)	ICTA s.687(2) (part).
(2)	ICTA s.687(2) (part); FA 1993 Sch.6 para.9(1).
(3)	ICTA s.687(2) (part).
(4)	ICTA s.687(2) (part); FA 1995 Sch.17 para.14(3).
495 (1)	ICTA s.352(1) (part); FA 1990 Sch.5 para.11; Annex 1, Change 90.
(2)	ICTA s.352(1) (part).
(3)	ICTA s.352(2) (part).
496 (1)	ICTA s.687(2) (part); drafting.
(2)	ICTA s.687(2) (part); drafting.
(3)	ICTA s.687(2) (part); drafting.
(4)	ICTA s.687(2) (part); drafting.
(5)	ICTA s.687(2) (part); drafting.
497 (1)	ICTA s.687(3) (part).
(2)	ICTA s.687(3) (part); Annex 1, Change 89.
(3)	ICTA s.687(3) (part); Annex 1, Change 89.
498 (1)	ICTA s.687(3) (part), (3A); FA 1989 s.96(2); FA 1993 s.79(2), Sch.6 para.9(2); FA 1996 Sch.14 para. 35; F(No.2)A 1997 Sch.4 para.15; ITTOIA 2005 Sch.1 para.278; FA 2005 s.14(3), (4), s.44(1); drafting.
(2)	ICTA s.687(3) (part); FA 1993 s.79(2), Sch.6 para.9(2) (part); F(No.2)A 1997 Sch.4 para.15; ITTOIA 2005 Sch.1 para.278.
(3)	Drafting.
499 (1)	ICTA s.689A(1) (part); FA 1996 Sch.6 para.16; FA 2006 Sch.13 para.19; drafting.
(2)	Drafting.
500 (1)	Annex 1, Change 91.
(2)	Annex 1, Change 91.
(3)	Annex 1, Change 91.
(4)	Drafting.
501 (1)	ICTA s.689A(1) (part); FA 1996 Sch.6 para.16.
(2)	ICTA s.689A(2) (part); FA 1996 Sch.6 para.16.
(3)	ICTA s.689A(2) (part); FA 1996 Sch.6 para.16.
(4)	ICTA s.689A(3); FA 1996 Sch.6 para.16.
(5)	ICTA s.689A(4); FA 1996 Sch.6 para.16.
502 (1)	ICTA s.689A(1) (part); FA 1996 Sch.6 para.16.
(2)	ICTA s.689A(5) (part); FA 1996 Sch.6 para.16.

<i>Provision</i>	<i>Origin</i>
(3)	ICTA s.689A(5) (part); FA 1996 Sch.6 para.16.
503 (1)	Drafting.
(2)	ICTA s.689B(1) (part), (2) (part), (2A) (part), (3) (part); FA 1996 Sch.6 para.16; F(No.2)A 1997 Sch.4 para.16; ITTOIA 2005 Sch.1 para.280.
(3)	ICTA s.689B(2) (part); ITTOIA 2005 Sch.1 para.280(2).
(4)	Drafting.
(5)	Annex 1, Change 91.
504 (1)	ICTA s.469(1) (part).
(2)	ICTA s.469(2) (part).
(3)	ICTA s.469(2) (part); FA 1996 Sch.6 para.12; F(No.2)A 1997 Sch.4 para.12(2).
(4)	ICTA s.469(2A), (2B), (9) (part); FA 1997 s.80(5); F(No.2)A 1997 Sch.4 para.12(3); ITTOIA 2005 Sch.1 para.181(2), (3), (5).
(5)	ICTA s.469(9) (part).
505 (1)	ICTA s.348(1) (part); ITEPA 2003 Sch.6 para.50(2); Annex 1, Change 81.
(2)	ICTA s.348(1) (part), s.835(6) (part); ITEPA 2003 Sch.6 para.50(2); Annex 1, Change 81.
(3)	Drafting.
(4)	Drafting.
(5)	Drafting.
(6)	Annex 1, Change 82; drafting.
(7)	ICTA s.348(1) (part); ITEPA 2003 Sch.6 para.50(2); Annex 1, Change 81.
(8)	Drafting.
506 (1)	ICTA s.733(2) (part); drafting.
(2)	ICTA s.733(2) (part); drafting.
(3)	ICTA s.731(9) (part); drafting.
507 (1)	Drafting.
(2)	ICTA s.690, s.691(1) (part), s.692(1) (part), s.693 (part), s.694(1) (part); drafting.
(3)	ICTA s.693 (part); drafting.
508 (1)	ICTA s.691(1) (part), (2) (part).
(2)	ICTA s.691(2) (part); drafting.
(3)	ICTA s.691(2) (part).
(4)	ICTA s.691(2) (part); ITTOIA 2005 Sch.1 para.281.

<i>Provision</i>	<i>Origin</i>
(5)	ICTA s.691(4) (part); FA 1996 Sch.21 para.19; Annex 1, Change 5.
509 (1)	ICTA s.691(5) (part); drafting.
(2)	Drafting.
(3)	ICTA s.691(5) (part); drafting.
(4)	ICTA s.691(5) (part); drafting.
510 (1)	ICTA s.691(3) (part).
(2)	ICTA s.691(3) (part).
511 (1)	ICTA s.692(1); ITTOIA 2005 Sch.1 para.282; drafting.
(2)	ICTA s.692(2); drafting.
512 (1)	ICTA s.694(1) (part), (5) (part).
(2)	ICTA s.694(1) (part).
(3)	ICTA s.694(1) (part).
(4)	ICTA s.694(1) (part).
(5)	ICTA s.694(5) (part).
(6)	ICTA s.694(5) (part).
513 (1)	ICTA s.694(2) (part).
(2)	ICTA s.694(2) (part).
(3)	ICTA s.694(4) (part).
(4)	ICTA s.694(4) (part).
514	ICTA s.694(4) (part).
515	ICTA s.694(2A); FA 1988 s.24(3); FA 1993 Sch.6 para.10.
516 (1)	ICTA s.694(6) (part); drafting.
(2)	ICTA s.694(6) (part).
(3)	ICTA s.694(6) (part).
(4)	ICTA s.694(7).
517 (1)	ICTA s.694(3) (part); FA 1995 Sch.17 para.16; ITTOIA 2005 Sch.1 para.283.
(2)	ICTA s.694(3) (part); drafting.
518 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
(5)	Drafting.
(6)	Drafting.
519	ICTA s.506(1) (part).



<i>Provision</i>	<i>Origin</i>
520 (1)	FA 1990 s.25(10) (part).
(2)	FA 1990 s.25(10) (part), (12) (part).
(3)	FA 1990 s.25(12) (part).
(4)	FA 1990 s.25(10) (part).
521 (1)	FA 1990 s.25(10) (part).
(2)	FA 1990 s.25(10) (part), (12) (part); drafting.
(3)	FA 1990 s.25(10) (part).
(4)	ICTA s.505(1) (part); FA 1990 s.25(10) (part); FA 1996 s.146(3); ITTOIA 2005 Sch.1 para.198.
(5)	FA 1990 s.25(12) (part).
(6)	FA 1990 s.25(10) (part); drafting.
522 (1)	ICTA s.339(4) (part); FA 2000 s.40(6).
(2)	Drafting.
(3)	ICTA s.339(4) (part); FA 2000 s.40(6).
(4)	ICTA s.339(4) (part); FA 2000 s.40(6).
(5)	ICTA s.339(4) (part), s.505(1) (part); FA 1996 s.146(3); FA 2000 s.40(6); ITTOIA 2005 Sch.1 para.198.
(6)	ICTA s.339(4) (part); FA 2000 s.40(6).
523 (1)	ICTA s.505(2) (part).
(2)	ICTA s.505(2) (part); ITTOIA 2005 Sch.1 para.198.
(3)	ICTA s.505(2) (part); ITTOIA 2005 Sch.1 para.198.
(4)	ICTA s.505(2) (part); ITTOIA 2005 Sch.1 para.198.
(5)	ICTA s.505(1) (part), (2) (part); FA 1996 s.146(3); ITTOIA 2005 Sch.1 para.198.
(6)	ICTA s.505(2) (part); ITTOIA 2005 Sch.1 para.198.
(7)	ICTA s.505(2) (part); ITTOIA 2005 Sch.1 para.198.
524 (1)	ICTA s.505(1) (part); ITTOIA 2005 Sch.1 para.198; Annex 1, Change 92.
(2)	ICTA s.505(1) (part); ITTOIA 2005 Sch.1 para.198; Annex 1, Change 92.
(3)	ICTA s.505(1) (part); Annex 1, Change 92.
(4)	ICTA s.505(1) (part); Annex 1, Change 92.
(5)	Annex 1, Change 92.
(6)	Annex 1, Change 92.
525 (1)	ICTA s.505(1) (part).
(2)	ICTA s.505(1B) (part); FA 2006 s.56.
(3)	ICTA s.505(1B) (part); FA 2006 s.56.

<i>Provision</i>	<i>Origin</i>
(4)	ICTA s.505(1B) (part); FA 2006 s.56; Annex 1, Changes 92, 93.
(5)	Drafting.
526 (1)	FA 2000 s.46(1) (part); ITTOIA 2005 Sch.1 para.514; Annex 1, Changes 92, 94.
(2)	FA 2000 s.46(1) (part); ITTOIA 2005 Sch.1 para.514; Annex 1, Changes 92, 94.
(3)	FA 2000 s.46(6) (part); ITTOIA 2005 Sch.1 para.514; Annex 1, Change 92.
(4)	FA 2000 s.46(3) (part); Annex 1, Change 92.
(5)	FA 2000 s.46(3) (part); Annex 1, Change 92.
(6)	Annex 1, Change 92.
(7)	FA 2000 s.46(1) (part); ITTOIA 2005 Sch.1 para.514; drafting.
527 (1)	FA 2000 s.46(1) (part); ITTOIA 2005 Sch.1 para.514.
(2)	FA 2000 s.46(2) (part), (2A) (part); ITTOIA 2005 Sch.1 para.514; drafting.
(3)	FA 2000 s.46(6) (part); ITTOIA 2005 Sch.1 para.514.
(4)	FA 2000 s.46(3) (part); ITTOIA 2005 Sch.1 para.514.
(5)	FA 2000 s.46(3) (part).
528 (1)	FA 2000 s.46(3) (part); Annex 1, Change 94.
(2)	FA 2000 s.46(6) (part); ITTOIA 2005 Sch.1 para.514; Annex 1, Change 94.
(3)	FA 2000 s.46(6) (part); ITTOIA 2005 Sch.1 para.514; Annex 1, Change 94.
(4)	FA 2000 s.46(6) (part); ITTOIA 2005 Sch.1 para.514; Annex 1, Change 94.
(5)	FA 2000 s.46(6) (part); ITTOIA 2005 Sch.1 para.514; Annex 1, Change 94.
(6)	FA 2000 s.46(4).
529 (1)	Annex 1, Change 95.
(2)	Annex 1, Change 95.
(3)	Annex 1, Change 95.
530 (1)	ICTA s.505(1) (part); FA 1995 s.138(1); ITTOIA 2005 Sch.1 para.198.
(2)	ICTA s.505(1) (part); FA 1995 s.138(1).
(3)	ICTA s.505(1) (part); FA 1995 s.138(1).

<i>Provision</i>	<i>Origin</i>
531 (1)	ICTA s.505(1) (part); FA 1996 s.146(2); ITTOIA 2005 Sch.1 para.198; Annex 1, Change 92.
(2)	ICTA s.505(1) (part); FA 1996 s.146(2); ITTOIA 2005 Sch.1 para.198; Annex 1, Change 92.
(3)	ICTA s.505(1) (part); FA 1996 s.146(2); Annex 1, Change 92.
532 (1)	ICTA s.505(1) (part); Annex 1, Change 152.
(2)	ICTA s.505(1) (part); FA 1996 s.146(3); ITTOIA 2005 Sch.1 para.198.
(3)	ICTA s.505(1) (part); FA 1996 s.146(3); ITTOIA 2005 Sch.1 para.198.
(4)	ICTA s.505(1) (part).
(5)	ICTA s.505(1) (part); FA 1996 s.146(3); ITTOIA 2005 Sch.1 para.198.
533 (1)	ICTA s.505(1) (part); FA 1996 Sch.7 para.19; ITTOIA 2005 Sch.1 para.198.
(2)	ICTA s.505(1A); FA 1996 Sch.7 para.19.
534 (1)	ICTA s.56(3) (part), s.56A(3) (part); F(No.2)A 1992 Sch.8 para.1; ITTOIA 2005 Sch.1 para.34.
(2)	ICTA s.56(3) (part).
(3)	ICTA s.56(3) (part), s.56A(3) (part); F(No.2)A 1992 Sch.8 para.1; ITTOIA 2005 Sch.1 para.34.
(4)	ICTA s.56(3) (part), s.56A(3) (part); F(No.2)A 1992 Sch.8 para.1; US(A)(EDS)R 2003 Sch.2 para.6 (part).
(5)	ICTA s.56A(1) (part), (4); F(No.2)A 1992 Sch.8 para.1; US(A)(EDS)R 2003 reg.15(2), Sch.2 para.6 (part).
535 (1)	ICTA s.761(6) (part).
(2)	ICTA s.761(6) (part).
(3)	Drafting.
(4)	Drafting.
536 (1)	ICTA s.505(1) (part); Annex 1, Change 152.
(2)	ICTA s.505(1) (part).
(3)	ICTA s.505(1) (part); FA 1996 s.146(3); ITTOIA 2005 Sch.1 para.198; Annex 1, Change 96.
(4)	ICTA s.505(1AA); ITTOIA 2005 Sch.1 para.198; drafting.
537 (1)	Annex 1, Change 97.
(2)	Annex 1, Change 97.
(3)	Annex 1, Change 97.

<i>Provision</i>	<i>Origin</i>
538 (1)	ICTA s.505(1) (part); FA 2000 s.46(1) (part); Annex 1, Change 5.
(2)	ICTA s.56(3) (part), s.761(6) (part).
(3)	FA 2004 s.83(4) (part).
(4)	Drafting.
539 (1)	Drafting.
(2)	ICTA s.505(4) (part); FA 2006 s.55; Annex 1, Changes 92, 95, 97; drafting.
(3)	Drafting.
540 (1)	ICTA s.505(4) (part); FA 2006 s.55.
(2)	ICTA s.505(4) (part); FA 2006 s.55.
(3)	ICTA s.505(3); FA 2006 s.55.
(4)	Drafting.
(5)	Drafting.
541 (1)	Drafting.
(2)	ICTA s.505(4) (part), (7) (part); FA 2006 s.55.
(3)	ICTA s.505(4) (part); FA 2006 s.55; drafting.
(4)	ICTA s.505(4) (part); FA 2006 s.55.
(5)	Drafting.
542 (1)	Drafting.
(2)	ICTA s.505(7) (part); FA 2006 s.55.
(3)	ICTA s.505(7) (part); FA 2006 s.55; Annex 1, Change 5.
(4)	ICTA s.505(7) (part); FA 2006 s.55; Annex 1, Change 5.
(5)	ICTA s.505(7) (part); FA 2006 s.55.
(6)	ICTA s.505(7) (part); FA 2006 s.55; Annex 1, Change 5.
543 (1)	ICTA s.506(1) (part), (4) (part), s.506A(3) (part), (4) (part), (5) (part); FA 2006 s.54; Annex 1, Change 98.
(2)	Drafting.
(3)	Drafting.
544 (1)	Drafting.
(2)	Annex 1, Change 98.
(3)	Annex 1, Change 98.
(4)	Drafting.
545 (1)	Annex 1, Change 98.
(2)	Annex 1, Change 98.

<i>Provision</i>	<i>Origin</i>
546 (1)	ICTA s.506(2) (part).
(2)	ICTA s.506(2) (part); Annex 1, Change 99.
(3)	ICTA s.506(2) (part); Annex 1, Change 99.
(4)	ICTA s.506(2) (part); Annex 1, Change 99.
547	ICTA s.506(3) (part).
548 (1)	ICTA s.506(5) (part).
(2)	ICTA s.506(5) (part).
549 (1)	ICTA s.506A(1); FA 2006 s.54.
(2)	ICTA s.506A(2) (part); FA 2006 s.54.
(3)	ICTA s.506A(2) (part); FA 2006 s.54.
(4)	ICTA s.506C(3); FA 2006 s.54.
550	ICTA s.506C(1); FA 2006 s.54.
551 (1)	ICTA s.506A(3) (part); FA 2006 s.54.
(2)	ICTA s.506A(4) (part); FA 2006 s.54.
(3)	ICTA s.506A(4) (part); FA 2006 s.54; Annex 1, Change 5.
(4)	ICTA s.506C(2); FA 2006 s.54; Annex 1, Change 5.
(5)	ICTA s.506A(5) (part); FA 2006 s.54.
(6)	ICTA s.506C(6); FA 2006 s.54.
552 (1)	ICTA s.506C(4) (part); FA 2006 s.54.
(2)	ICTA s.506C(4) (part); FA 2006 s.54.
(3)	ICTA s.506C(4) (part); FA 2006 s.54.
553 (1)	ICTA s.506B(7) (part); FA 2006 s.54.
(2)	ICTA s.506B(7) (part); FA 2006 s.54.
(3)	ICTA s.506B(7) (part); FA 2006 s.54.
554 (1)	ICTA s.506B(1); FA 2006 s.54; Annex 1, Change 5.
(2)	ICTA s.506B(2); FA 2006 s.54; Annex 1, Change 5.
(3)	ICTA s.506B(3); FA 2006 s.54; Annex 1, Change 5.
(4)	ICTA s.506B(4); FA 2006 s.54.
(5)	ICTA s.506B(5), (6); FA 2006 s.54.
555 (1)	ICTA s.506B(8); FA 2006 s.54.
(2)	ICTA s.506B(9) (part); FA 2006 s.54.
(3)	ICTA s.506B(9) (part); FA 2006 s.54.
(4)	ICTA s.506B(9) (part); FA 2006 s.54.
556 (1)	ICTA s.506C(5) (part); FA 2006 s.54.
(2)	ICTA s.506C(5) (part); FA 2006 s.54.

<i>Provision</i>	<i>Origin</i>
557 (1)	ICTA s.506C(7); FA 2006 s.54.
(2)	ICTA s.506C(8); FA 2006 s.54; Annex 1, Change 5.
(3)	ICTA s.506C(9); FA 2006 s.54.
558	TIA 1961 Sch.1 (part); ICTA Sch.20 para.1, 2 (part), 3, 3A, 4, 6, 7, 7A, 8, 9; CA 1992 Sch.6 para.17; CA 1993 Sch.6 para.25; FA 1996 Sch.37 para.2(3), 5; ITTOIA 2005 Sch.1 para.347(2), (3); FISMA(CA)(T)O 2001 art.13; Annex 1, Changes 5, 100, 152.
559 (1)	TIA 1961 Sch.1 (part); ICTA Sch.20 para.5, 6A; FA 1996 Sch.38 para.6(2); AIF(T)R 2006 reg.94(7); Annex 1, Change 100.
(2)	Drafting.
(3)	TIA 1961 Sch.1 (part); Annex 1, Change 100; drafting.
560 (1)	TIA 1961 Sch.1 (part); Annex 1, Change 100.
(2)	TIA 1961 Sch.1 (part); Annex 1, Change 100.
(3)	TIA 1961 Sch.1 (part); Annex 1, Change 100.
(4)	TIA 1961 Sch.1 (part); Annex 1, Change 100.
(5)	TIA 1961 Sch.1 (part); Annex 1, Change 100.
(6)	TIA 1961 Sch.1 (part); Annex 1, Change 100.
(7)	TIA 1961 Sch.1 (part); Annex 1, Change 100.
(8)	TIA 1961 Sch.1 (part); Annex 1, Change 100.
(9)	TIA 1961 Sch.1 (part); Annex 1, Change 100.
(10)	TIA 1961 Sch.1 (part); Annex 1, Change 100.
561 (1)	ICTA Sch.20 para.10(1) (part); FA 1996 Sch.37 paras.2(4), 5.
(2)	ICTA Sch.20 para.10(1) (part); FA 1996 Sch.37 para.2(4).
(3)	ICTA Sch.20 para.10(1) (part); FA 1996 Sch.37 paras.2(4), 5; Annex 1, Change 5.
(4)	ICTA Sch.20 para.10(2); FA 1996 Sch.37 para.2(4).
562 (1)	ICTA s.505(5) (part); FA 2006 s.55.
(2)	ICTA s.505(5) (part); FA 2006 s.55; drafting.
(3)	ICTA s.505(5) (part); FA 2006 s.55.
(4)	ICTA s.505(3) (part); FA 2006 s.55.
(5)	ICTA s.505(3) (part); FA 2006 s.55.
563 (1)	Drafting.
(2)	ICTA s.505(5) (part), (6) (part); FA 2006 s.55.
(3)	ICTA s.505(5) (part), (6) (part); FA 2006 s.55.
(4)	ICTA s.505(5) (part); FA 2006 s.55; drafting.

<i>Provision</i>	<i>Origin</i>
(5)	ICTA s.505(5) (part), (6) (part); FA 2006 s.55; drafting.
564	ICTA s.505(5) (part); FA 2006 s.55.
565 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
(5)	Drafting.
(6)	Drafting.
566 (1)	ICTA s.737B(2) (part), s.737C(12) (part), Sch.23A para.1(1) (part); FA 1991 Sch. 13 para.1; FA 1994 s.122.
(2)	ICTA s.737B(2) (part), s.737C(12) (part), Sch.23A para.1(1) (part); FA 1991 Sch. 13 para.1; FA 1994 s.122.
(3)	ICTA s.737B(2) (part), s.737C(12) (part), Sch.23A para.1(1) (part); FA 1991 Sch. 13 para.1; FA 1994 s.122.
(4)	ICTA s.737B(2) (part), s.737C(12) (part), Sch.23A para.1(1) (part); FA 1991 Sch. 13 para.1; FA 1994 s.122.
(5)	ICTA Sch.23A para.1(1) (part); FA 1991 Sch.13 para.1.
567 (1)	ICTA s.737B(2) (part), s.737C(12) (part), Sch.23A para.1(1) (part); FA 1991 Sch. 13 para.1; FA 1994 s.122.
(2)	ICTA s.737B(2) (part), s.737C(12) (part), Sch.23A para.1(1) (part); FA 1991 Sch. 13 para.1; FA 1994 s.122.
(3)	ICTA s.737B(2) (part), s.737C(12) (part), Sch.23A para.1(1) (part); FA 1991 Sch. 13 para.1; FA 1994 s.122.
(4)	ICTA Sch.23A para.1(1) (part); FA 1991 Sch.13 para.1.
568 (1)	ICTA s.231AA(2) (part), s.736B(3) (part), s.736C(11) (part); TCGA 1992 s.263B(1) (part), (7) (part); FA 1997 Sch.10 paras.3, 5(1); FA 1998 s.102(1); FA 2006 Sch.6 para.3(1).
(2)	ICTA s.231AA(2) (part), s.736B(3) (part), s.736C(12) (part); TCGA 1992 s.263B(5) (part), s.263C(1) (part); FA 1997 Sch.10 paras.3, 5(1); FA 1998 s.102(1); FA 2006 Sch.6 para.3(1).
(3)	ICTA s.231AA(2) (part), s.736B(3) (part), s.736C(12) (part); TCGA 1992 s.263B(5) (part); FA 1997 Sch.10 paras.3, 5(1); FA 1998 s.102(1); FA 2006 Sch.6 para.3(1).
(4)	ICTA s.231AA(2) (part), s.736B(3) (part), s.736C(12) (part); TCGA 1992 s.263B(6) (part); FA 1997 Sch.10 paras.3, 5(1); FA 1998 s.102(1); FA 2006 Sch.6 para.3(1).
(5)	ICTA s.231AA(2) (part), s.736B(3) (part), s.736C(12) (part); TCGA 1992 s.263C(1) (part); FA 1997 Sch.10 paras.3, 5(1); FA 1998 s.102(1); FA 2006 Sch.6 para.3(1).

<i>Provision</i>	<i>Origin</i>
(6)	ICTA s.231AA(2) (part), s.736B(3) (part), s.736C(12) (part); TCGA 1992 s.263C(1) (part); FA 1997 Sch.10 paras.3, 5(1); FA 1998 s.102(1); FA 2006 Sch.6 para.3(1).
569 (1)	ICTA s.231AA(3) (part), s.231AB(2) (part), s.730A(1) (part), s.730B(3) (part), s.737B(1) (part), s.737E(8) (part), (9) (part); FA 1994 s.122; FA 1995 s.80(1), s.83(1); FA 1998 s.102(1), (2); FA 2003 Sch.38 paras.5, 8.
(2)	ICTA s.231AA(3) (part), s.231AB(2) (part), s.730A(1) (part), s.737E(8) (part); FA 1995 s.80(1), s.83(1); FA 1998 s.102(1), (2); FA 2003 Sch.38 para.8.
(3)	ICTA s.231AA(3) (part), s.231AB(2) (part), s.730A(1) (part), s.730B(3) (part), s.737B(1) (part), (2) (part), s.737E(9) (part), Sch.23A para.1(1) (part); FA 1991 Sch.13 para.1; FA 1994 s.122; FA 1995 s.80(1), s.83(1); FA 1998 s.102(1), (2).
(4)	ICTA s.231AA(3) (part), s.231AB(2) (part), s.730A(1) (part), s.737E(8) (part); FA 1995 s.80(1), s.83(1); FA 1998 s.102(1), (2); FA 2003 Sch.38 para.5, 8.
570 (1)	ICTA s.730B(2) (part), (4) (part), s.737B(5) (part), (6) (part), (7) (part), s.737E(9) (part); FA 1994 s.122; FA 1995 s.80(1), s.83(1).
(2)	ICTA s.730B(2) (part), s.737B(5) (part), (7) (part), s.737E(9) (part); FA 1994 s.122; FA 1995 s.80(1), s.83(1).
(3)	ICTA s.730B(2) (part), s.737B(7) (part), s.737E(9) (part); FA 1994 s.122; FA 1995 s.80(1), s.83(1); drafting.
(4)	ICTA s.730B(2) (part), s.737E(9) (part); FA 1995 s.80(1), s.83(1); drafting.
(5)	ICTA s.730B(4) (part), s.737B(6) (part), s.737E(9) (part); FA 1994 s.122; FA 1995 s.80(1), s.83(1).
(6)	ICTA s.730B(4) (part), s.737B(6) (part), s.737E(9) (part); FA 1994 s.122; FA 1995 s.80(1), s.83(1).
571	ICTA s.730B(1) (part), s.737B(3), s.737E(9) (part); FA 1994 s.122; FA 1995 s.80(1), s.83(1).
572	Drafting.
573 (1)	ICTA Sch.23A para.2(1), (2) (part); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.10(1); FA 1998 s.102(4), (5).
(2)	ICTA Sch.23A para.2(2) (part), (3) (part); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.10(1); FA 1998 s.102(4), (5), (6).
(3)	ICTA Sch.23A para.2(2) (part); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.10(1); FA 1998 s.102(4), (5).
(4)	ICTA Sch.23A para.2(3) (part), 2A(1) (part); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.10(1); FA 1998 s.102(4), (6); FA 2004 Sch.24 para.2(1), (2).
(5)	Drafting.



<i>Provision</i>	<i>Origin</i>
574 (1)	ICTA Sch.23A para.2A(1) (part); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.10(1); FA 2004 Sch.24 para.2(1), (2).
(2)	ICTA Sch.23A para.2A(1) (part); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.10(1); FA 2004 Sch.24 para.2(1), (2).
(3)	ICTA Sch.23A para.2A(1) (part); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.10(1); FA 2004 Sch.24 para.2(1), (2).
(4)	ICTA Sch.23A para.2A(1ZA) (part); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.10(1); FA 2004 Sch.24 para.2(1), (3).
(5)	ICTA Sch.23A para.2A(1ZB); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.10(1); FA 2004 Sch.24 para.2(1), (3).
(6)	ICTA Sch.23A para.2A(1ZA) (part); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.10(1); FA 2004 Sch.24 para.2(1), (3).
(7)	ICTA Sch.23A para.2A(1A) (part); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.10(1); FA 2002 s.108(1), (3); FA 2004 Sch.24 para.2(1), (4).
(8)	ICTA Sch.23A para.2A(1A) (part); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.10(1); FA 2002 s.108(1), (3); FA 2004 Sch.24 para.2(1), (4).
(9)	Drafting.
(10)	ICTA Sch.23A para.2A(1) (part), (4); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.10(1); FA 2004 Sch.24 para.2(1), (2), (6).
575 (1)	ICTA Sch.23A para.2A(1B) (part); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.10(1); FA 2002 s.108(1), (3); FA 2004 Sch.24 para.2(1), (5).
(2)	ICTA Sch.23A para.2A(1B) (part); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.10(1); FA 2002 s.108(1), (3); FA 2004 Sch.24 para.2(1), (5).
(3)	ICTA Sch.23A para.2A(1B) (part); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.10(1); FA 2002 s.108(1), (3); FA 2004 Sch.24 para.2(1), (5).
576 (1)	FA 2006 s.139(1) (part), (2) (part), Sch.17 para.30 (part).
(2)	FA 2006 s.139(1) (part), (2) (part).
(3)	FA 2006 s.139(2) (part).
(4)	Drafting.
577 (1)	ICTA Sch.23A para.2(6) (part); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.10(1); F(No.2)A 1997 Sch.6 para.17(1), (3); FA 1998 s.102(4); FA 1998 s.102(7); FA 1998 s.102(8).
(2)	FA 2006 s.139(1) (part), (2) (part), Sch.17 para.30 (part).

<i>Provision</i>	<i>Origin</i>
(3)	ICTA Sch.23A para.2(6) (part); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.10(1); F(No.2)A 1997 Sch.6 para.17(1), (3); FA 1998 s.102(4); FA 1998 s.102(7); FA 1998 s.102(8).
(4)	ICTA Sch.23A para.2(7) (part); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.10(1).
(5)	ICTA Sch.23A para.2(6) (part); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.10(1); F(No.2)A 1997 Sch.6 para.17(1), (3); FA 1998 s.102(4); FA 1998 s.102(7); FA 1998 s.102(8).
(6)	ICTA Sch.23A para.2(7) (part); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.10(1).
(7)	ICTA Sch.23A para.2(8); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.10(1).
(8)	Drafting.
(9)	Drafting.
578 (1)	ICTA Sch.23A para.3(1) (part); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.11(1).
(2)	ICTA Sch.23A para.3(3); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.11(1).
(3)	ICTA Sch.23A para.3(2) (part); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.11(1); FA 2002 s.108(1), (4).
(4)	Drafting.
(5)	Drafting.
579 (1)	ICTA Sch.23A para.3(2) (part); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.11(1); FA 2002 s.108(1), (4).
(2)	ICTA Sch.23A para.3(2) (part); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.11(1); FA 2002 s.108(1), (4).
(3)	ICTA Sch.23A para.3(2) (part), (10); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.11(1); FA 2002 s.108(1), (4).
(4)	ICTA Sch.23A para.3(2A) (part); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.11(1); FA 2002 s.108(1), (5).
(5)	ICTA Sch.23A para.3(2A) (part); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.11(1); FA 2002 s.108(1), (5); F(No.2)A 2005 Sch.7 para.6.
(6)	ICTA Sch.23A para.3(2A) (part); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.11(1); FA 2002 s.108(1), (5); F(No.2)A 2005 Sch.7 para.6; Annex 1, Change 101.
(7)	ICTA Sch.23A para.3(2A) (part); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.11(1); FA 2002 s.108(1), (5).
(8)	Drafting.
(9)	ICTA Sch.23A para.3(10); FA 1991 Sch.13 para.1.

<i>Provision</i>	<i>Origin</i>
(10)	ICTA Sch.23A para.3(2A) (part); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.11(1); FA 2002 s.108(1), (5); F(No.2)A 2005 Sch.7 para.6; Annex 1, Change 101.
580 (1)	ICTA Sch.23A para.3(2B) (part); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.11(1); FA 2002 s.108(1), (5).
(2)	ICTA Sch.23A para.3(2B) (part); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.11(1); FA 2002 s.108(1), (5).
(3)	ICTA Sch.23A para.3(2B) (part); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.11(1); FA 2002 s.108(1), (5).
581 (1)	ICTA Sch.23A para.4(1) (part), (2) (part), (3) (part); FA 1991 Sch.13 para.1; FA 1996 s.159(4).
(2)	ICTA Sch.23A para.4(4) (part); FA 1991 Sch.13 para.1.
(3)	ICTA Sch.23A para.4(4) (part); FA 1991 Sch.13 para.1.
(4)	ICTA Sch.23A para.4(4) (part); FA 1991 Sch.13 para.1.
(5)	ICTA Sch.23A para.4(4) (part); FA 1991 Sch.13 para.1.
(6)	ICTA Sch.23A para.4(4) (part); FA 1991 Sch.13 para.1.
582 (1)	ICTA Sch.23A para.8(1A) (part); FA 1991 Sch.13 para.1; FA 1996 s.159(8).
(2)	ICTA Sch.23A para.8(1A) (part); FA 1991 Sch.13 para.1; FA 1996 s.159(8).
(3)	ICTA Sch.23A para.8(1A) (part); FA 1991 Sch.13 para.1; FA 1996 s.159(8).
(4)	ICTA Sch.23A para.8(1A) (part); FA 1991 Sch.13 para.1; FA 1996 s.159(8).
(5)	ICTA Sch.23A para.8(1A) (part); FA 1991 Sch.13 para.1; FA 1996 s.159(8).
583 (1)	ICTA Sch.23A para.7(1) (part); FA 1991 Sch.13 para.1.
(2)	ICTA Sch.23A para.7(1) (part); FA 1991 Sch.13 para.1.
(3)	ICTA Sch.23A para.7(1) (part); FA 1991 Sch.13 para.1.
(4)	ICTA Sch.23A para.7(1) (part); FA 1991 Sch.13 para.1.
584 (1)	ICTA Sch.23A para.7(3) (part); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.4 (part).
(2)	ICTA Sch.23A para.7(3) (part); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.4 (part).
(3)	ICTA Sch.23A para.7(3) (part); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.4 (part).
(4)	ICTA Sch.23A para.7(4); FA 1991 Sch.13 para.1.
585 (1)	ICTA Sch.23A para.8(1) (part); FA 1991 Sch.13 para.1; FA 1996 s.159(7).
(2)	ICTA Sch.23A para.8(1) (part); FA 1991 Sch.13 para.1; FA 1996 s.159(7); FA 1997 Sch.10 para.13(1).

<i>Provision</i>	<i>Origin</i>
586 (1)	ICTA Sch.23A para.8(2) (part); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.13(2).
(2)	ICTA Sch.23A para.8(2A) (part); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.13(3).
(3)	ICTA Sch.23A para.8(3) (part); FA 1991 Sch.13 para.1.
(4)	ICTA Sch.23A para.8(3) (part); FA 1991 Sch.13 para.1.
587 (1)	ICTA s.737D(1) (part), (2) (part); FA 1995 s.83(1); FA 2006 s.139(6).
(2)	ICTA s.737D(1) (part); FA 1995 s.83(1); FA 2004 Sch.35 para.32.
588	ICTA Sch.23A para.8(4) (part); FA 1991 Sch.13 para.1; drafting.
589 (1)	ICTA Sch.23A para.3(13) (part), 4(5) (part), 7(1) (part); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.11(1).
(2)	ICTA Sch.23A para.3(13) (part); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.11(1).
(3)	ICTA Sch.23A para.4(5) (part); FA 1991 Sch.13 para.1.
(4)	ICTA Sch.23A para.4(5) (part); FA 1991 Sch.13 para.1.
590 (1)	ICTA Sch.23A para.4(5) (part); FA 1991 Sch.13 para.1.
(2)	ICTA Sch.23A para.4(5) (part); FA 1991 Sch.13 para.1.
(3)	ICTA Sch.23A para.4(6) (part); FA 1991 Sch.13 para.1.
(4)	ICTA Sch.23A para.4(6) (part); FA 1991 Sch.13 para.1.
591 (1)	ICTA Sch.23A para.1(1) (part), 2(1) (part), 3(1) (part), 4(1) (part), 7(1) (part); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.10(1); FA 1997 Sch.10 para.11(1); FA 2006 s.139(1) (part), (2) (part), Sch.17 para.30 (part).
(2)	FA 2003 s.153(2) (part).
592 (1)	ICTA s.231AA(1) (part), (4) (part); TCGA 1992 s.263B(1) (part), (7) (part); FA 1998 s.102(1).
(2)	ICTA s.231AA(1) (part); FA 1998 s.102(1); ITTOIA 2005 Sch.1 para.114.
(3)	ICTA s.231AA(1A) (part); FA 1998 s.102(1); FA 2004 Sch.24 para.1(1); ITTOIA 2005 Sch.1 para.114.
593 (1)	ICTA s.231AA(1) (part), (3) (part), (4) (part); FA 1998 s.102(1).
(2)	ICTA s.231AA(1) (part); FA 1998 s.102(1); ITTOIA 2005 Sch.1 para.114.
(3)	ICTA s.231AA(1A) (part); FA 1998 s.102(1); FA 2004 Sch.24 para.1(1); ITTOIA 2005 Sch.1 para.114.

<i>Provision</i>	<i>Origin</i>
594 (1)	ICTA s.231AB(1) (part), (2) (part), (3) (part); FA 1998 s.102(2).
(2)	ICTA s.231AB(1) (part); FA 1998 s.102(2); ITTOIA 2005 Sch.1 para.115.
(3)	ICTA s.231AB(1A); FA 1998 s.102(2); FA 2004 Sch.24 para.1(2); ITTOIA 2005 Sch.1 para.115.
595	ICTA s.231AA(4) (part), s.231AB(3) (part); FA 1998 s.102(1), (2).
596 (1)	ICTA s.736B(1) (part); FA 1997 Sch.10 para.3.
(2)	ICTA s.231AA(4) (part), s.736B(2) (part); FA 1997 Sch.10 para.3; FA 1998 s.102(1).
(3)	ICTA s.736B(2) (part), (2A) (part); FA 1997 Sch.10 para.3; FA 2001 s.84.
(4)	ICTA s.736B(2) (part), (2A) (part); FA 1997 Sch.10 para.3; FA 2001 s.84.
(5)	ICTA s.736D(4) (part); FA 2006 Sch.6 para.4(3).
597 (1)	ICTA s.736C(1) (part), (11) (part); FA 2006 Sch.6 para.3(1).
(2)	ICTA s.736C(2)(part); FA 2006 Sch.6 para.3(1).
(3)	ICTA s.736C(3) (part); FA 2006 Sch.6 para.3(1).
(4)	ICTA s.736C(4) (part); FA 2006 Sch.6 para.3(1).
(5)	ICTA s.736C(5) (part); FA 2006 Sch.6 para.3(1).
(6)	ICTA s.736C(6) (part); FA 2006 Sch.6 para.3(1).
(7)	ICTA s.736C(7) (part); FA 2006 Sch.6 para.3(1).
(8)	Drafting.
598 (1)	Drafting.
(2)	ICTA s.736C(8) (part); FA 2006 Sch.6 para.3(1).
(3)	ICTA s.736C(10) (part); FA 2006 Sch.6 para.3(1).
(4)	ICTA s.736C(12) (part); FA 2006 Sch.6 para.3(1).
(5)	ICTA s.736C(13) (part); FA 2006 Sch.6 para.3(1).
(6)	ICTA s.736C(14) (part); FA 2006 Sch.6 para.4(2).
599 (1)	ICTA s.736D(4) (part); FA 2006 Sch.6 para.4(3).
(2)	ICTA s.736D(5) (part); FA 2006 Sch.6 para.4(3).
(3)	ICTA s.736D(7) (part); FA 2006 Sch.6 para.4(3).
(4)	ICTA s.736D(8) (part); FA 2006 Sch.6 para.4(3).
(5)	ICTA s.736D(10) (part); FA 2006 Sch.6 para.4(3).

<i>Provision</i>	<i>Origin</i>
600 (1)	ICTA s.736D(1) (part); FA 2006 Sch.6 para.4(3); drafting.
(2)	ICTA s.736D(1) (part); FA 2006 Sch.6 para.4(3).
(3)	ICTA s.736D(1) (part); FA 2006 Sch.6 para.4(3).
(4)	ICTA s.736D(2) (part); FA 2006 Sch.6 para.4(3).
(5)	ICTA s.736D(3) (part); FA 2006 Sch.6 para.4(3).
(6)	ICTA s.736D(6) (part); FA 2006 Sch.6 para.4(3).
(7)	ICTA s.736D(10) (part); FA 2006 Sch.6 para.4(3).
601 (1)	ICTA s.231AA(4) (part), s.231AB(3) (part), s.737A(1) (part), (2) (part), s.737B(1) (part), (2), Sch.23A para.1(1); FA 1991 Sch.13 para.1; FA 1994 s.122; FA 1998 s.102(1), (2); FA 2003 Sch.38 paras.2, 7.
(2)	ICTA s.231AA(4) (part), s.231AB(3) (part), s.737A(2) (part), (3); FA 1994 s.122; FA 1998 s.102(1), (2); FA 2003 Sch.38 para.2.
(3)	ICTA s.231AA(4) (part), s.231AB(3) (part), s.737A(2A) (part), (3); FA 1994 s.122; FA 1998 s.102(1), (2); FA 2003 Sch.38 para.2.
602 (1)	ICTA s.231AA(4) (part), s.231AB(3) (part), s.737A(4) (part), (5) (part), (6) (part); FA 1994 s.122; FA 1998 s.102(1), (2); FA 2003 Sch.38 para.2.
(2)	ICTA s.231AA(4) (part), s.231AB(3) (part), s.737C(2) (part), (3) (part), (3A) (part), (7) (part), (8) (part), (10) (part), (11) (part); FA 1994 s.122; FA 1997 Sch.10 para.11(2); FA 1998 s.102(1), (2); FA 2003 Sch.38 para.3; FA 2006 s.139(5); FA 2006 Sch.17 para.4 (part).
(3)	ICTA s.737A(5A) (part); FA 1994 s.122; FA 2006 Sch.6 para.5.
(4)	ICTA s.737A(5A) (part); FA 1994 s.122; FA 2006 Sch.6 para.5.
603 (1)	ICTA s.737C(1) (part), (3A) (part), (7) (part), (10) (part); FA 1994 s.122; FA 2006 s.139(5).
(2)	ICTA s.737C(3A) (part); FA 1994 s.122; FA 2006 s.139(5); FA 2006 Sch.17 para.4 (part).
(3)	ICTA s.737C(8) (part); FA 1994 s.122; FA 1997 Sch.10 para.11(2).
(4)	ICTA s.737C(11) (part); FA 1994 s.122.
604 (1)	ICTA s.737C(1) (part), (2) (part), (3A) (part), (7) (part), (10) (part); FA 1994 s.122; FA 2003 Sch.38 para.3; FA 2006 s.139(5).
(2)	ICTA s.737C(1) (part), (2) (part), (3) (part); FA 1994 s.122; FA 1995 s.80(3); FA 2003 Sch.38 para.3.
(3)	ICTA s.737C(1) (part), (3A) (part); FA 1994 s.122; FA 2006 s.139(5); FA 2006 Sch.17 para.4 (part).

<i>Provision</i>	<i>Origin</i>
(4)	ICTA s.737C(1) (part), (7) (part), (8) (part), (9) (part); FA 1994 s.122; FA 1995 s.80(3); FA 1997 Sch.10 para. 11(2); FA 2003 Sch.38 para.3.
(5)	ICTA s.737C(1) (part), (10) (part), (11) (part); FA 1994 s.122; FA 1995 s.80(3); FA 2003 Sch.38 para.3.
605 (1)	ICTA s.737C(11A) (part); FA 1994 s.122; FA 1995 s.80(3); FA 2003 Sch.38 para.17.
(2)	ICTA s.737C(11A) (part); FA 1994 s.122; FA 1995 s.80(3).
(3)	ICTA s.737C(11A) (part); FA 1994 s.122; FA 1995 s.80(3); FA 2003 Sch.38 para.17.
(4)	ICTA s.737C(11A) (part); drafting.
606 (1)	ICTA s.231AA(4) (part), s.231AB(3) (part), s.737A(2) (part), (2A) (part), (5) (part), (6) (part), s.737B(1) (part), (4) (part), s.737C(8) (part), (11) (part), (12) (part); FA 1994 s.122; FA 1997 Sch.10 para. 11(2); FA 2003 Sch.38 para.2.
(2)	FA 2006 s.139(1) (part).
(3)	ICTA s.737A(2) (part), (2A) (part), (5) (part), s.737B(1) (part); FA 1994 s.122; FA 2003 Sch.38 para.2.
(4)	FA 2006 s.139(1) (part), Sch.17 para.4 (part).
(5)	FA 2006 s.139(1) (part), Sch.17 para.4 (part).
(6)	FA 2006 s.139(3) (part), (4) (part).
(7)	ICTA s.737B(4), s.737C(12); FA 1994 s.122.
(8)	ICTA s.231AA(4) (part), s.231AB(3) (part), s.737A(5) (part), (6) (part); FA 1994 s.122; FA 1998 s.102(1), (2); FA 2006 s.139(3) (part), (4) (part).
(9)	ICTA s.737C(8) (part), (11) (part); FA 1994 s.122; FA 1997 Sch.10 para.11(2).
(10)	ICTA s.737C(3A) (part); FA 1994 s.122; FA 2006 s.139(5); drafting.
607 (1)	ICTA s.730A(1) (part), s.730B(3), s.737B(1) (part), (2), Sch.23A para.1(1) (part); FA 1991 Sch. 13 para.1; FA 1994 s.122; FA 1995 s.80(1); FA 2003 Sch.38 para.5.
(2)	ICTA s.730A(1) (part), (2) (part); FA 1995 s.80(1); FA 2003 Sch.38 para.5.
(3)	ICTA s.730A(2) (part); FA 1995 s.80(1).
(4)	ICTA s.730A(2) (part); FA 1995 s.80(1).
(5)	ICTA s.730A(3); FA 1995 s.80(1).
(6)	ICTA s.730A(8A) (part); FA 1995 s.80(1); FA 2003 Sch.38 para.10.

<i>Provision</i>	<i>Origin</i>
(7)	ICTA s.730A(8A) (part); FA 1995 s.80(1); FA 2003 Sch.38 para.10.
(8)	Drafting.
608 (1)	ICTA s.730A(8) (part); FA 1995 s.80(1); FA 2003 Sch.38 para.16.
(2)	ICTA s.730A(8) (part); FA 1995 s.80(1).
(3)	ICTA s.730A(8) (part); FA 1995 s.80(1); FA 2003 Sch.38 para.16.
(4)	ICTA s.730A(8) (part); FA 1995 s.80(1).
609 (1)	ICTA s.730A(4) (part); FA 1995 s.80(1); FA 2003 Sch.38 para.11.
(2)	ICTA s.730A(4) (part); FA 1995 s.80(1); FA 2003 Sch.38 para.11.
(3)	ICTA s.730A(4) (part); FA 1995 s.80(1); FA 2003 Sch.38 para.11.
(4)	ICTA s.730A(4) (part), (4A) (part); FA 1995 s.80(1); FA 2003 Sch.38 para.11.
(5)	ICTA s.730A(7) (part); FA 1995 s.80(1).
(6)	ICTA s.730A(7) (part); FA 1995 s.80(1); FA 2004 Sch.35 para.31.
(7)	ICTA s.730A(4) (part); FA 1995 s.80(1); FA 2003 Sch.38 para.11; drafting.
610 (1)	ICTA s.730A(9) (part); FA 1995 s.80(1).
(2)	ICTA s.730A(9) (part); FA 1995 s.80(1).
611 (1)	ICTA s.737E(3) (part); FA 1995 s.83(1).
(2)	ICTA s.737E(5) (part); FA 1995 s.83(1).
(3)	ICTA s.737E(5) (part); FA 1995 s.83(1).
(4)	ICTA s.737E(6) (part); FA 1995 s.83(1).
(5)	ICTA s.737E(7) (part); FA 1995 s.83(1).
(6)	ICTA s.737E(7) (part); FA 1995 s.83(1).
612 (1)	ICTA s.737E(1) (part); FA 1995 s.83(1).
(2)	ICTA s.737E(1) (part), (8) (part), (9) (part); FA 1994 s.122; FA 1995 s.83(1); FA 2003 Sch.38 para.8.
(3)	ICTA s.737E(1) (part), (9) (part); FA 1995 s.83(1).
(4)	ICTA s.737E(1) (part), (9) (part); FA 1995 s.83(1).
(5)	ICTA s.737E(1) (part), (9) (part); FA 1995 s.83(1).
(6)	ICTA s.737E(1) (part), (9) (part); FA 1995 s.83(1).
(7)	ICTA s.737E(1) (part), (9) (part); FA 1995 s.83(1).
(8)	ICTA s.737E(1) (part), (9) (part); FA 1995 s.83(1).



<i>Provision</i>	<i>Origin</i>
(9)	ICTA s.737E(1) (part), (9) (part); FA 1995 s.83(1).
613 (1)	ICTA s.737E(2) (part), (8); FA 1995 s.83(1); FA 2003 Sch.38 para.8.
(2)	ICTA s.737B(1), s.737E(2) (part), (8) (part), (9) (part); FA 1994 s.122; FA 1995 s.83(1); FA 2003 Sch.38 para.8.
614 (1)	ICTA s.737E(5) (part); FA 1995 s.83(1).
(2)	ICTA s.737E(5) (part); FA 1995 s.83(1).
(3)	ICTA s.737E(6) (part); FA 1995 s.83(1).
(4)	ICTA s.737E(7) (part); FA 1995 s.83(1).
(5)	ICTA s.737E(7) (part); FA 1995 s.83(1).
615 (1)	Drafting.
(2)	ICTA s.714(2) (part), s.716(2) (part), (3) (part), s.723(4) (part); ITTOIA 2005 Sch.1 paras.295(2), 297(2), 299(3); drafting.
(3)	Drafting.
(4)	ICTA s.714(3) (part), (4) (part), s.716(2) (part); drafting.
(5)	Drafting.
(6)	Drafting.
616	ICTA s.714(2) (part), s.716(2) (part), (3) (part), s.723(4) (part); ITTOIA 2005 Sch.1 paras.295(2), 297(2), 299(3); drafting.
617 (1)	ICTA s.714(2A), s.716(3A), s.723(4) (part); ITTOIA 2005 Sch.1 paras.295(3), 297(3), 299(3).
(2)	ICTA s.714(2) (part), s.716(2) (part); ITTOIA 2005 Sch.1 para.295(2); drafting.
(3)	ICTA s.714(2) (part), s.716(3) (part), s.717(10) (part), (11) (part); ITTOIA 2005 Sch.1 paras.295(2), 297(2); Annex 1, Change 101.
(4)	ICTA s.723(4) (part).
(5)	Drafting.
(6)	Drafting.
618 (1)	ICTA s.714(2B), s.716(3B), s.723(4)(part); ITTOIA 2005 Sch.1 paras.295(3), 297(3).
(2)	Drafting.
619 (1)	ICTA s.710(2) (part), (2A); FA 1991 Sch.10 para.2(2), (3); TCGA 1992 Sch.10 para.14(36).
(2)	ICTA s.710(2) (part).
(3)	ICTA s.710(3) (part); F(No.2)A 1992 Sch.8 para.5; ITTOIA 2005 Sch.1 para.294(2).
(4)	ICTA s.710(3A); ITTOIA 2005 Sch.1 para.294(3).

<i>Provision</i>	<i>Origin</i>
(5)	ICTA s.710(3) (part).
(6)	ICTA s.710(4).
620 (1)	ICTA s.710(5)(part), (13) (part), s.717(8) (part); drafting.
(2)	ICTA s.710(5)(part); FA 1996 s.158(1); ITTOIA 2005 Sch.1 para.294(4).
(3)	ICTA s.710(6).
(4)	ICTA s.710(13) (part).
(5)	ICTA s.717(8) (part).
(6)	Drafting.
(7)	ICTA s.710(13) (part); TCGA 1992 Sch.10 para.14(36).
621 (1)	Drafting.
(2)	ICTA s.710(13) (part).
(3)	ICTA s.717(8) (part).
(4)	Drafting.
(5)	Drafting.
622 (1)	Drafting.
(2)	Drafting.
(3)	ICTA s.716(2) (part); drafting.
623 (1)	ICTA s.711(5) (part).
(2)	ICTA s.711(6) (part); FA 1990 Sch.6 para.9(2).
(3)	ICTA s.711(6) (part); FA 1990 Sch.6 para.9(2).
(4)	ICTA s.711(6) (part); FA 1990 Sch.6 para.9(2).
(5)	Drafting.
(6)	Drafting.
624 (1)	ICTA s.711(5) (part).
(2)	ICTA s.711(6) (part); FA 1990 Sch.6 para.9(2).
(3)	ICTA s.711(6) (part); FA 1990 Sch.6 para.9(2).
(4)	ICTA s.711(6) (part).
(5)	Drafting.
(6)	Drafting.
625 (1)	ICTA s.716(1) (part).
(2)	ICTA s.716(1) (part).
626 (1)	Annex 1, Change 102.
(2)	Annex 1, Change 102.

<i>Provision</i>	<i>Origin</i>
627 (1)	ICTA s.717(1), (2) (part).
(2)	ICTA s.717(2) (part).
(3)	ICTA s.717(3).
(4)	ICTA s.726A(2) (part), (7); FA 1991 Sch.12 para.2; drafting.
(5)	ICTA s.726A(8); FA 1991 Sch.12 para.2.
628 (1)	Drafting.
(2)	Drafting.
(3)	ICTA s.714(1) (part), (2) (part), s.716(2) (part); drafting.
(4)	ICTA s.714(1) (part), (2) (part), s.716(2) (part); drafting.
(5)	ICTA s.714(1) (part), (2) (part), s.716(2) (part); ITTOIA 2005 Sch.1 para.295(2).
(6)	ICTA s.714(3) (part), (4) (part), s.716(2).
(7)	Drafting.
(8)	Drafting.
629 (1)	ICTA s.714(1) (part), (2) (part), s.716(2) (part); ITTOIA Sch.1 para.295(2).
(2)	ICTA s.714(3) (part), (4) (part), s.716(2).
630 (1)	ICTA s.716(3) (part), s.717(6) (part), (7) (part), (8) (part), (10) (part), (11) (part); Annex 1, Changes 101, 102.
(2)	ICTA s.716(3) (part), s.717(6) (part), (7) (part), (8) (part), (10) (part), (11) (part); Annex 1, Changes 101, 102.
(3)	Drafting.
631 (1)	ICTA s.716(3).
(2)	Drafting.
(3)	ICTA s.717(9); FA 1996 Sch.20 para.35.
632 (1)	ICTA s.713(1) (part), (2) (part).
(2)	ICTA s.713(4) (part).
(3)	ICTA s.713(4) (part); drafting.
(4)	ICTA s.711(7) (part), (8) (part), s.713(4) (part).
(5)	ICTA s.711(7) (part), (8) (part), s.713(4) (part), (6) (part).
(6)	ICTA s.711(7) (part), (8) (part), s.713(4) (part), (6) (part).
(7)	Drafting.
(8)	Drafting.
(9)	Drafting.
(10)	Drafting.

<i>Provision</i>	<i>Origin</i>
633 (1)	ICTA s.713(3) (part).
(2)	ICTA s.713(5) (part); drafting.
(3)	ICTA s.713(5) (part).
(4)	ICTA s.711(7) (part), (8) (part), s.713(5) (part), (6) (part).
(5)	ICTA s.711(7) (part), (8) (part), s.713(5) (part), (6) (part).
(6)	ICTA s.711(7) (part), (8) (part), s.713(5) (part), (6) (part).
(7)	Drafting.
(8)	Drafting.
(9)	Drafting.
(10)	Drafting.
634 (1)	ICTA s.716(2) (part); drafting.
(2)	ICTA s.716(2) (part).
(3)	Drafting.
(4)	Drafting.
(5)	Drafting.
(6)	Drafting.
(7)	Drafting.
635 (1)	ICTA s.717(6) (part), (7) (part); drafting.
(2)	ICTA s.717(9) (part); FA 1996 Sch.20 para.35.
(3)	ICTA s.717(9) (part); drafting.
(4)	ICTA s.717(9) (part); drafting.
(5)	Drafting.
636 (1)	ICTA s.721(2) (part); FA 1996 s.158(3).
(2)	ICTA s.721(2) (part); FA 1996 s.158(3); drafting.
(3)	ICTA s.721(2) (part); FA 1996 s.158(3); Annex 1, Change 101.
(4)	ICTA s.721(3) (part).
(5)	ICTA s.721(3) (part).
637 (1)	ICTA s.714(4) (part), (5) (part); drafting.
(2)	ICTA s.714(4) (part), (5) (part); drafting.
(3)	Drafting.
638 (1)	Drafting.
(2)	ICTA s.715(1) (part), (2) (part), (6) (part), s.716(5) (part), s.717(7) (part), (8) (part), (9)(part).
(3)	ICTA s.715(1) (part), (2) (part), (6) (part), s.716(5) (part), s.717(7) (part), (8) (part), (9)(part).

<i>Provision</i>	<i>Origin</i>
(4)	Drafting.
(5)	Drafting.
639 (1)	ICTA s.715(1) (part), (2) (part).
(2)	ICTA s.715(1) (part), (2) (part), s.716(5) (part).
(3)	ICTA s.715(1) (part), s.717(6) (part), (7) (part), (8) (part), (10) (part), (11) (part); Annex 1, Change 101.
(4)	ICTA s.715(1) (part), s.717(7) (part), (8) (part), (10) (part), (11) (part); Annex 1, Change 101.
(5)	ICTA s.710(9).
640 (1)	ICTA s.715(1) (part), (2) (part).
(2)	ICTA s.715(1) (part), (2) (part), s.716(5) (part).
(3)	ICTA s.715(1) (part), s.717(6) (part), (7) (part), (8) (part), (10) (part), (11) (part); Annex 1, Change 101.
(4)	ICTA s.715(1) (part), s.717(7) (part), (8) (part), (10) (part), (11) (part); Annex 1, Change 101.
641 (1)	ICTA s.715(1) (part), (2) (part).
(2)	ICTA s.715(1) (part), (2) (part), s.716(5) (part).
(3)	ICTA s.715(1) (part), s.717(6) (part), (7) (part), (8) (part), (10) (part), (11) (part); Annex 1, Change 101.
(4)	ICTA s.715(1) (part), (8) (part), s.717(7) (part), (8) (part), (10) (part), (11) (part); Annex 1, Change 101.
642 (1)	ICTA s.715(1) (part), s.716(5) (part).
(2)	ICTA s.715(2) (part), s.716(5) (part).
643 (1)	ICTA s.715(1) (part), (2) (part), (4), s.716(5) (part).
(2)	ICTA s.715(5) (part), s.716(5) (part); drafting.
(3)	ICTA s.715(1) (part), (5) (part), s.716(5) (part).
(4)	ICTA s.715(1) (part), (5) (part), s.716(5) (part).
(5)	ICTA s.715(8) (part).
(6)	ICTA s.715(8) (part); TCGA 1992 Sch.10 para.14(37); F(No.2)A 2005 Sch.4 para.1(2).
(7)	Drafting.
644 (1)	ICTA s.715(1) (part), (2) (part), s.716(5) (part); ITTOIA 2005 Sch.1 para.296.
(2)	ICTA s.715(1) (part).
(3)	ICTA s.715(2) (part).
645 (1)	ICTA s.715(1) (part), (2) (part), s.716(5) (part).
(2)	ICTA s.715(1) (part).
(3)	ICTA s.715(1) (part), (2) (part).

<i>Provision</i>	<i>Origin</i>
(4)	Drafting.
646	ICTA s.715(1) (part), (2) (part), s.716(5) (part); FA 2004 Sch.35 para.30.
647 (1)	Drafting.
(2)	ICTA s.715(6) (part); FA 1994 s.123(1).
(3)	ICTA s.715(6) (part).
(4)	ICTA s.715(6) (part); FA 1994 s.123(1).
(5)	Drafting.
(6)	ICTA s.715(6) (part).
648 (1)	ICTA s.722A(1) (part), (2) (part); FA 1996 Sch.40 para.6.
(2)	ICTA s.722A(1) (part), (2) (part); FA 1996 Sch.40 para.6; drafting.
(3)	ICTA s.722A(3), (4); FA 1996 Sch.40 para.6.
(4)	ICTA s.722A(3), (4); FA 1996 Sch.40 para.6.
(5)	ICTA s.711(6A) (part); FA 1996 Sch.40 para.4.
(6)	ICTA s.711(6A) (part); FA 1996 Sch.40 para.4.
(7)	ICTA s.710(5) (part); FA 1996 Sch.40 para.3(1).
(8)	ICTA s.722A(5) (part); FA 1996 Sch.40 para.6; drafting.
(9)	ICTA s.722A(5) (part); drafting.
649 (1)	ICTA s.726A(1) (part); FA 1991 Sch.12 para.2.
(2)	ICTA s.726A(1) (part); FA 1991 Sch.12 para.2.
(3)	ICTA s.726A(7); FA 1991 Sch.12 para.2.
(4)	ICTA s.726A(2) (part); FA 1991 Sch.12 para.2.
(5)	ICTA s.726A(2) (part); FA 1991 Sch.12 para.2.
(6)	ICTA s.726A(2) (part); FA 1991 Sch.12 para.2.
(7)	Drafting.
(8)	ICTA s.726A(8) (part), (9) (part); FA 1991 Sch.12 para.2; drafting.
650 (1)	ICTA s.722(1) (part).
(2)	ICTA s.722(1) (part).
(3)	ICTA s.722(2) (part).
(4)	ICTA s.722(2) (part).
(5)	ICTA s.722(2) (part).
(6)	ICTA s.722(2) (part).
(7)	Drafting.

<i>Provision</i>	<i>Origin</i>
651 (1)	ICTA s.720(4) (part).
(2)	ICTA s.720(4) (part).
(3)	ICTA s.720(4) (part).
(4)	Drafting.
652 (1)	ICTA s.715(3) (part).
(2)	ICTA s.715(3) (part).
(3)	ICTA s.715(3) (part).
(4)	Drafting.
653	ICTA s.727(2); FA 1997 Sch.10 para.5(3).
654 (1)	Drafting.
(2)	ICTA s.727A(1) (part), s.737E(8) (part); FA 1995 s.79(1), s.83(1); FA 2003 Sch.38 para.8.
(3)	ICTA s.727A(2), s.730B(1) (part), s.737E(9) (part); FA 1995 s.79(1), s.80(1), s.83(1).
(4)	ICTA s.727A(4) (part), (5) (part), s.730B(2) (part), s.737E(9) (part); FA 1995 s.79(1), s.80(1), s.83(1).
(5)	ICTA s.727A(5) (part), s.730B(2) (part), s.737E(9) (part); FA 1995 s.79(1), s.80(1), s.83(1).
(6)	ICTA s.730B(2) (part), s.737E(9) (part); FA 1995 s.80(1), s.83(1).
(7)	ICTA s.727A(4) (part), s.730B(4) (part), s.737E(9) (part); FA 1995 s.79(1), s.80(1), s.83(1).
(8)	ICTA s.727A(4) (part), s.730B(4) (part), s.737E(9) (part); FA 1995 s.79(1), s.80(1), s.83(1).
655 (1)	ICTA s.727A(1) (part); FA 1995 s.79(1); FA 2003 Sch.38 para.4.
(2)	ICTA s.727A(1) (part); FA 1995 s.79(1); FA 2003 Sch.38 para.15.
656 (1)	ICTA s.737E(1) (part); FA 1995 s.83(1).
(2)	ICTA s.737E(1) (part), (8) (part), (9) (part); FA 1994 s.122; FA 1995 s.83(1); FA 2003 Sch.38 para.8.
(3)	ICTA s.737E(1) (part); FA 1995 s.83(1).
(4)	ICTA s.737E(1) (part), (9) (part); FA 1995 s.83(1).
(5)	ICTA s.737E(1) (part), (9) (part); FA 1995 s.83(1).
(6)	ICTA s.737E(1) (part); FA 1995 s.83(1).
(7)	ICTA s.737E(1) (part); FA 1995 s.83(1).
(8)	ICTA s.737E(1) (part); FA 1995 s.83(1).
(9)	ICTA s.737E(1) (part), (9) (part); FA 1995 s.83(1).

<i>Provision</i>	<i>Origin</i>
657 (1)	ICTA s.737E(2) (part); FA 1995 s.83(1).
(2)	ICTA s.737E(2) (part), (9) (part); FA 1995 s.83(1).
658 (1)	ICTA s.737E(5) (part); FA 1995 s.83(1).
(2)	ICTA s.737E(5) (part); FA 1995 s.83(1).
(3)	ICTA s.737E(7) (part); FA 1995 s.83(1).
(4)	ICTA s.737E(7) (part); FA 1995 s.83(1).
(5)	ICTA s.737E(9) (part); FA 1995 s.83(1); drafting.
659 (1)	ICTA s.718(1).
(2)	ICTA s.718(2).
660 (1)	ICTA s.719(1).
(2)	ICTA s.719(2) (part), (4) (part).
(3)	ICTA s.719(2) (part), (4) (part).
(4)	Drafting.
(5)	ICTA s.719(4) (part).
(6)	Drafting.
661 (1)	ICTA s.719(4) (part).
(2)	Drafting.
(3)	ICTA s.719(4) (part).
(4)	ICTA s.719(4) (part).
(5)	ICTA s.719(4) (part).
(6)	ICTA s.719(4) (part).
662 (1)	ICTA s.726A(3) (part); FA 1991 Sch.12 para.2.
(2)	ICTA s.726A(3) (part); FA 1991 Sch.12 para.2.
(3)	ICTA s.726A(4); FA 1991 Sch.12 para.2.
(4)	ICTA s.726A(6); FA 1991 Sch.12 para.2; drafting.
(5)	Drafting.
(6)	Drafting.
663 (1)	ICTA s.715(6) (part).
(2)	ICTA s.715(6) (part).
(3)	ICTA s.715(6) (part).
(4)	ICTA s.715(7).
(5)	Drafting.
(6)	Drafting.



<i>Provision</i>	<i>Origin</i>
664 (1)	ICTA s.713(7) (part), (8) (part), s.716(6) (part), s.726A(5) (part); FA 1991 Sch.12 para.2.
(2)	ICTA s.713(7) (part), (8) (part), s.716(6) (part), s.726A(5) (part); FA 1991 Sch.12 para.2.
(3)	ICTA s.713(7) (part), (8) (part), s.716(6) (part), s.726A(5) (part); FA 1991 Sch.12 para.2.
(4)	ICTA s.713(7) (part), (8) (part), s.716(6) (part), s.726A(5) (part); FA 1991 Sch.12 para.2.
(5)	ICTA s.713(7) (part), (8) (part), s.716(6) (part), s.726A(5) (part); FA 1991 Sch.12 para.2.
(6)	ICTA s.713(9), s.716(6), s.726A(5) (part); FA 1991 Sch.12 para.2.
665 (1)	Drafting.
(2)	ICTA s.713(7) (part), (8) (part), s.716(6) (part), s.726A(5) (part); FA 1991 Sch.12 para.2.
(3)	ICTA s.719(4) (part).
(4)	ICTA s.719(4) (part).
(5)	ICTA s.713(9), s.716(6), s.719(4) (part), s.726A(5) (part); FA 1991 Sch.12 para.2.
666 (1)	ICTA s.720(1) (part).
(2)	ICTA s.720(1) (part).
(3)	ICTA s.720(2) (part).
(4)	ICTA s.720(2) (part).
(5)	ICTA s.720(2) (part).
(6)	ICTA s.720(1) (part); drafting.
(7)	ICTA s.720(1) (part).
(8)	ICTA s.720(1) (part).
667 (1)	ICTA s.720(6) (part); ITTOIA 2005 Sch.1 para.298(3); FA 2006 Sch.13 para. 21 (part); Annex 1, Change 101.
(2)	ICTA s.720(6) (part); ITTOIA 2005 Sch.1 para.298(3); FA 2006 Sch.13 para. 21 (part); Annex 1, Change 101.
(3)	ICTA s.720(6) (part); ITTOIA 2005 Sch.1 para.298(3); FA 2006 Sch.13 para. 21 (part); Annex 1, Change 101.
(4)	ICTA s.720(6) (part), (8); Annex 1, Change 101.
(5)	ICTA s.717(10) (part), (11) (part), s.720(6) (part); Annex 1, Change 101.
668 (1)	ICTA s.723(1) (part), (5) (part); Annex 1, Change 103.
(2)	ICTA s.723(2), (3) (part); ITTOIA 2005 Sch.1 para.299(2).
(3)	Drafting.
(4)	ICTA s.723(1) (part).

<i>Provision</i>	<i>Origin</i>
(5)	ICTA s.723(5) (part); Annex 1, Change 104.
(6)	ICTA s.723(8); TCGA 1992 Sch.10 para.14(38); F(No.2)A 2005 Sch.4 para.2(2).
(7)	ICTA s.723(6) (part); Annex 1, Change 105.
(8)	ICTA s.723(7).
669 (1)	ICTA s.723(1) (part), (5) (part); Annex 1, Changes 101, 103.
(2)	ICTA s.723(2), (3) (part); ITTOIA 2005 Sch.1 para.299(2).
(3)	Drafting.
(4)	ICTA s.723(6) (part); Annex 1, Change 105.
(5)	ICTA s.723(7).
670 (1)	ICTA s.723(4) (part).
(2)	ICTA s.723(4) (part).
(3)	ICTA s.723(4) (part).
671 (1)	ICTA s.711(9) (part).
(2)	ICTA s.711(9) (part).
672 (1)	ICTA s.711(2) (part).
(2)	ICTA s.711(2) (part).
673 (1)	ICTA s.711(3), (4), s.726A(2) (part); FA 1991 Sch.12 para.2; Annex 1, Change 106; drafting.
(2)	Drafting.
(3)	Drafting.
(4)	ICTA s.710(13) (part), (13A) (part); FA 1996 Sch.40 para.3(2).
(5)	ICTA s.710(13) (part), (13A) (part); FA 1996 Sch.40 para.3(2).
(6)	ICTA s.722A(5) (part); FA 1996 Sch.40 para.6; drafting.
(7)	Drafting.
674 (1)	ICTA s.712(2).
(2)	Drafting.
(3)	ICTA s.712(3).
(4)	ICTA s.712(4) (part).
(5)	ICTA s.712(4) (part); FA 1990 Sch.6 para.9(3); FA 1996 Sch.40 para.5.
(6)	ICTA s.712(5) (part).
(7)	ICTA s.712(5) (part).

<i>Provision</i>	<i>Origin</i>
675 (1)	ICTA s.710(7).
(2)	ICTA s.710(8).
(3)	ICTA s.710(10).
676 (1)	ICTA s.710(11) (part).
(2)	ICTA s.710(11) (part).
(3)	Drafting.
677 (1)	ICTA s.710(12) (part).
(2)	ICTA s.710(12) (part).
678 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
679 (1)	ICTA s.714(3) (part), (4), (5) (part).
(2)	ICTA s.714(5) (part); Annex 1, Change 107.
(3)	Annex 1, Change 107.
(4)	Drafting.
680 (1)	ICTA s.720(7) (part); FA 2006 Sch.13 para.21.
(2)	ICTA s.720(7) (part); ITTOIA 2005 Sch.1 para.298(4); Annex 1, Change 107.
(3)	Drafting.
681 (1)	ICTA s.716(4) (part), (5) (part), s.719(3) (part), (4) (part).
(2)	ICTA s.716(4) (part), (5) (part), s.719(3) (part), (4) (part).
(3)	ICTA s.716(4) (part), (5) (part), s.719(3) (part), (4) (part).
(4)	ICTA s.716(4) (part), (5) (part), s.719(3) (part), (4) (part).
(5)	ICTA s.716(4) (part), (5) (part), s.719(3) (part), (4) (part).
(6)	ICTA s.716(4) (part), (5) (part), s.719(3) (part), (4) (part).
(7)	ICTA s.719(4) (part); drafting.
682 (1)	ICTA s.703(1) (part); drafting.
(2)	Drafting.
683 (1)	ICTA s.709(1) (part).
(2)	ICTA s.709(1) (part).
(3)	ICTA s.709(2A); FA 1997 s.73.
684 (1)	ICTA s.703(1) (part).
(2)	ICTA s.703(1) (part).
(3)	ICTA s.703(2).

<i>Provision</i>	<i>Origin</i>
(4)	Drafting.
685 (1)	ICTA s.703(1) (part).
(2)	ICTA s.703(1) (part).
(3)	ICTA s.703(1) (part).
686 (1)	Drafting.
(2)	ICTA s.704-A (part).
(3)	ICTA s.704-A (part), s.709(3) (part).
(4)	ICTA s.704-A (part).
687 (1)	Drafting.
(2)	ICTA s.704-B(1) (part).
(3)	ICTA s.704-B(1) (part), s.709(3) (part).
(4)	ICTA s.704-B(1) (part), s.709(3) (part).
(5)	ICTA s.704-B(1) (part).
688 (1)	Drafting.
(2)	ICTA s.704-C(1) (part).
(3)	ICTA s.704-C(1) (part), s.709(3) (part).
(4)	ICTA s.704-B(1) (part), s.704-C(1) (part), s.709(3) (part).
(5)	ICTA s.704-B(1) (part), s.704-C(1) (part).
(6)	ICTA s.704-C(1) (part).
(7)	ICTA s.704-C(2) (part).
(8)	ICTA s.709(3) (part).
(9)	ICTA s.704-B(1) (part), s.704-C(1) (part).
689 (1)	Drafting.
(2)	ICTA s.704-D(1)(part), s.709(3) (part).
(3)	ICTA s.704-C(1) (part), s.704-D(1) (part).
(4)	ICTA s.704-C(1) (part), s.704-D(1) (part).
(5)	ICTA s.704-C(2) (part), s.704-D(1) (part).
(6)	ICTA s.709(3) (part).
690 (1)	Drafting.
(2)	ICTA s.704-E(1) (part).
(3)	ICTA s.704-E(1) (part), (3) (part).
(4)	ICTA s.704-E(1) (part).
(5)	ICTA s.704-E(2) (part).
(6)	ICTA s.704-E(3) (part).
(7)	ICTA s.704-E(1) (part), (3) (part).

<i>Provision</i>	<i>Origin</i>
(8)	ICTA s.704-E(1) (part), (3) (part), s.709(3) (part).
691 (1)	ICTA s.704-D(2) (part).
(2)	ICTA s.704-D(2) (part).
(3)	ICTA s.704-D(2) (part).
(4)	ICTA s.704-D(3).
692 (1)	ICTA s.709(4) (part).
(2)	ICTA s.709(4) (part); Annex 1, Change 5.
693 (1)	ICTA s.709(4) (part).
(2)	ICTA s.709(4) (part).
(3)	ICTA s.709(6) (part).
(4)	ICTA s.709(6) (part).
694 (1)	ICTA s.709(4) (part).
(2)	ICTA s.709(4) (part).
(3)	ICTA s.709(5) (part).
(4)	ICTA s.709(5) (part).
(5)	ICTA s.709(5) (part).
695 (1)	ICTA s.703(3) (part), (9) (part); Annex 1, Change 5.
(2)	ICTA s.703(9) (part).
(3)	Drafting.
696 (1)	ICTA s.703(9) (part), (10) (part); Annex 1, Change 5.
(2)	ICTA s.703(9) (part), (10) (part).
(3)	ICTA s.703(9) (part), (10) (part); Annex 1, Change 5.
697 (1)	ICTA s.703(10) (part); Annex 1, Change 5.
(2)	ICTA s.703(10) (part).
(3)	ICTA s.703(10) (part).
(4)	ICTA s.703(10) (part).
(5)	ICTA s.703(10) (part).
(6)	ICTA s.703(10) (part).
698 (1)	ICTA s.703(3) (part), (9) (part), (10) (part).
(2)	ICTA s.703(3) (part); Annex 1, Change 5.
(3)	Drafting.
(4)	ICTA s.703(3) (part).
(5)	ICTA s.703(12) (part).
(6)	Drafting.
(7)	ICTA s.703(12) (part).

<i>Provision</i>	<i>Origin</i>
699 (1)	ICTA s.703(3A) (part).
(2)	ICTA s.703(3A) (part).
(3)	ICTA s.703(3A) (part).
700 (1)	ICTA s.704-E(2) (part).
(2)	ICTA s.704-E(2) (part).
(3)	ICTA s.704-E(3) (part).
(4)	ICTA s.704-E(3) (part).
701 (1)	ICTA s.707(1) (part).
(2)	ICTA s.707(1) (part).
(3)	ICTA s.707(1) (part).
(4)	ICTA s.707(1) (part).
(5)	ICTA s.707(1) (part).
702 (1)	ICTA s.707(1) (part).
(2)	ICTA s.707(1) (part).
(3)	ICTA s.707(3).
(4)	ICTA s.707(2).
703 (1)	ICTA s.708 (part); Annex 1, Change 5.
(2)	ICTA s.708 (part); Annex 1, Change 5.
(3)	ICTA s.708 (part).
(4)	ICTA s.708 (part).
(5)	ICTA s.708 (part).
(6)	ICTA s.708 (part); Annex 1, Change 108.
704 (1)	ICTA s.706(1); JPRA 1993 Sch.6 para.44.
(2)	ICTA s.706(2) (part); JPRA 1993 Sch.6 para.44.
(3)	ICTA s.706(1) (part); JPRA 1993 Sch.6 para.44.
705 (1)	ICTA s.705(1) (part).
(2)	ICTA s.705(1) (part).
(3)	ICTA s.705(5) (part); drafting.
(4)	ICTA s.705(5) (part).
706 (1)	ICTA s.705(2) (part); Annex 1, Change 5.
(2)	ICTA s.705(2) (part).
(3)	ICTA s.705(2) (part), (3) (part).
(4)	ICTA s.705(3) (part).
(5)	ICTA s.705(5) (part).
(6)	ICTA s.705(3) (part).

<i>Provision</i>	<i>Origin</i>
707 (1)	ICTA s.705A(1) (part); GSC(AE)R 1994 Sch.1 para.24; Annex 1, Change 5; drafting.
(2)	ICTA s.705A(2), (12) (part); GSC(AE)R 1994 Sch.1 para.24; Annex 1, Change 109.
(3)	ICTA s.705A(3); GSC(AE)R 1994 Sch.1 para.24.
(4)	ICTA s.705A(4) (part); GSC(AE)R 1994 Sch.1 para.24.
(5)	ICTA s.705A(4) (part), (5), (12) (part); GSC(AE)R 1994 Sch.1 para.24.
(6)	ICTA s.705(5) (part).
(7)	ICTA s.705A(12) (part); GSC(AE)R 1994 Sch.1 para.24.
708 (1)	ICTA s.705A(6) (part), (12) (part); GSC(AE)R 1994 Sch.1 para.24.
(2)	ICTA s.705A(6) (part), (12) (part); GSC(AE)R 1994 Sch.1 para.24.
(3)	ICTA s.705A(7) (part); GSC(AE)R 1994 Sch.1 para.24.
(4)	ICTA s.705A(7) (part); GSC(AE)R 1994 Sch.1 para.24.
709 (1)	ICTA s.705A(10) (part), (12) (part); GSC(AE)R 1994 Sch.1 para.24.
(2)	ICTA s.705A(10) (part); GSC(AE)R 1994 Sch.1 para.24.
(3)	ICTA s.705A(11) (part), (12) (part); GSC(AE)R 1994 Sch.1 para.24.
(4)	ICTA s.705A(11) (part), (12) (part); GSC(AE)R 1994 Sch.1 para.24.
(5)	ICTA s.705A(11) (part), (12) (part); GSC(AE)R 1994 Sch.1 para.24.
710 (1)	ICTA s.705A(8) (part); CRA 2005 Sch.9 para.47; GSC(AE)R 1994 Sch.1 para.24.
(2)	ICTA s.705A(8) (part); GSC(AE)R 1994 Sch.1 para.24.
(3)	ICTA s.705A(9); CRA 2005 Sch.9 para.47; GSC(AE)R 1994 Sch.1 para.24.
(4)	ICTA s.705A(12) (part); CRA 2005 Sch.9 para.47; GSC(AE)R 1994 Sch.1 para.24.
711 (1)	ICTA s.705B(1) (part); GSC(AE)R 1994 Sch.1 para.24.
(2)	ICTA s.705B(1) (part); GSC(AE)R 1994 Sch.1 para.24.
(3)	ICTA s.705B(2) (part); GSC(AE)R 1994 Sch.1 para.24.
(4)	ICTA s.705B(2) (part); CRA 2005 Sch.9 para.47; GSC(AE)R 1994 Sch.1 para.24.
(5)	ICTA s.705B(3); GSC(AE)R 1994 Sch.1 para.24.
(6)	ICTA s.705B(4); GSC(AE)R 1994 Sch.1 para.24.

<i>Provision</i>	<i>Origin</i>
712 (1)	ICTA s.703(11) (part).
(2)	ICTA s.703(11) (part).
(3)	ICTA s.703(11) (part).
713	ICTA s.709(2).
714 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	ICTA s.742(9) (part); TCPR 2005 reg.97.
715 (1)	ICTA s.741B(2) (“relevant transactions”); FA 2006 Sch.7 para.4(1); drafting.
(2)	Drafting.
716 (1)	ICTA s.739(1) (part), s.740(1) (part), s.742(1A); FA 2006 Sch. 7 para.6(4); drafting.
(2)	ICTA s.742(9) (part).
(3)	Drafting.
717	ICTA s.742(9) (part).
718 (1)	ICTA s.739(1) (part), (2) (part), (3) (part), s.740(1) (part), (3) (part), s.742(2) (part), (4) (part), s.745(3) (part); drafting.
(2)	ICTA s.742(8), (9A); FA 1989 s.111(1) (part); FA 2006 Sch.13 para.22.
719 (1)	ICTA s.742(1) (part); FA 2006 Sch. 7 para.6(2); Annex 1, Change 110.
(2)	ICTA s.742(1) (part); FA 2006 Sch. 7 para.6(3).
720 (1)	ICTA s.739(1) (part).
(2)	ICTA s.739(2) (part), s.743(1) (part); IITTOIA 2005 Sch.1 para.305(2); drafting.
(3)	ICTA s.739(2) (part); drafting.
(4)	Drafting.
(5)	ICTA s.739(2) (part); drafting.
(6)	Drafting.
(7)	Drafting.
721 (1)	ICTA s.739(1) (part), (2) (part), s.742(1B) (part); FA 2006 Sch. 7 para.6(4).
(2)	ICTA s.739(2) (part), s.742(1B) (part); FA 2006 Sch. 7 para.6(4).
(3)	ICTA s.739(2) (part).
(4)	ICTA s.739(2) (part).



<i>Provision</i>	<i>Origin</i>
(5)	ICTA s.739(1A), (2) (part); FA 1997 s.81.
(6)	Drafting.
722 (1)	ICTA s.742(2) (part).
(2)	Drafting.
(3)	ICTA s.742(3) (part).
(4)	ICTA s.742(3) (part).
723 (1)	ICTA s.742(2) (part).
(2)	ICTA s.742(2) (part).
(3)	ICTA s.742(2) (part).
(4)	ICTA s.742(2) (part).
(5)	ICTA s.742(2) (part).
(6)	ICTA s.742(2) (part).
(7)	ICTA s.742(2) (part).
724 (1)	ICTA s.743(5) (part).
(2)	ICTA s.743(5) (part).
(3)	ICTA s.743(5) (part).
725 (1)	ICTA s.747(4) (part).
(2)	ICTA s.747(4) (part).
(3)	Drafting.
726 (1)	ICTA s.743(3) (part).
(2)	ICTA s.743(3) (part).
(3)	ICTA s.743(3) (part).
727 (1)	ICTA s.739(1) (part).
(2)	ICTA s.739(3) (part), s.743(1) (part); ITTOIA 2005 Sch.1 para.305(2); drafting.
(3)	ICTA s.739(3) (part).
(4)	ICTA s.739(3) (part).
(5)	Drafting.
(6)	Drafting.
728 (1)	ICTA s.739(1) (part), (3) (part), s.742(1A) (part); FA 2006 Sch. 7 para.6(4).
(2)	ICTA s.747(4) (part).
(3)	ICTA s.739(1A), (3) (part); FA 1997 s.81.
729 (1)	ICTA s.739(3); Annex 1, Change 111.
(2)	ICTA s.739(6).
(3)	ICTA s.739(4).

<i>Provision</i>	<i>Origin</i>
(4)	ICTA s.739(5).
730 (1)	ICTA s.743(3) (part).
(2)	ICTA s.743(3) (part).
(3)	ICTA s.743(3) (part).
731 (1)	ICTA s.740(2) (part); ITTOIA 2005 Sch.1 para.304(2).
(2)	ICTA s.740(2) (part); ITTOIA 2005 Sch.1 para.304(2).
(3)	ICTA s.740(2) (part); ITTOIA 2005 Sch.1 para.304(2).
(4)	Drafting.
732 (1)	ICTA s.740(1) (part), (2) (part), s.742(1A); FA 2006 Sch.7 para.6(4); Annex 1, Change 112.
(2)	ICTA s.740(2) (part); ITTOIA 2005 Sch.1 para.304(2).
(3)	Drafting.
733 (1)	ICTA s.740(2) (part), (3) (part), s.741C(7); ITTOIA 2005 Sch.1 para.304(2); FA 2006 Sch.7 para.4(1); Annex 1, Change 113.
(2)	Drafting.
(3)	Drafting.
734 (1)	ICTA s.740(6) (part); FA 2000 Sch.26 para.6.
(2)	ICTA s.740(6) (part).
(3)	ICTA s.740(6) (part).
(4)	ICTA s.740(6) (part); drafting.
735 (1)	ICTA s.740(5) (part).
(2)	ICTA s.740(5) (part).
(3)	ICTA s.740(5) (part).
(4)	ICTA s.740(5) (part).
(5)	ICTA s.740(5) (part).
(6)	ICTA s.740(5) (part); ITTOIA 2005 Sch.1 para.304(4).
736 (1)	Drafting.
(2)	ICTA s.741B(3) (part), (4) (part), (5) (part); FA 2006 Sch.7 para.4(1); drafting.
(3)	ICTA s.741B(2) (“new transaction”), (2) (“old transaction”), (2) (“the relevant date”); FA 2006 Sch.7 para.4(1).
737 (1)	ICTA s.741B(4); FA 2006 Sch.7 para.4(1).
(2)	ICTA s.741A(1); FA 2006 Sch.7 para.3(1).
(3)	ICTA s.741A(2); FA 2006 Sch.7 para.3(1).
(4)	ICTA s.741A(3); FA 2006 Sch.7 para.3(1).
(5)	ICTA s.741A(4) (part); FA 2006 Sch.7 para.3(1).

<i>Provision</i>	<i>Origin</i>
(6)	ICTA s.741A(4) (part); FA 2006 Sch.7 para.3(1).
(7)	ICTA s.741A(7); FA 2006 Sch.7 para.3(1).
(8)	ICTA s.741A(8); FA 2006 Sch.7 para.3(1).
738 (1)	ICTA s.741A(5) (part), (7) (“commercial transaction”); FA 2006 Sch.7 para.3(1).
(2)	ICTA s.741A(5) (part), (7) (“commercial transaction”); FA 2006 Sch.7 para.3(1).
(3)	ICTA s.741A(7) (“commercial transaction”), (7) (“independent persons”); FA 2006 Sch.7 para.3(1).
(4)	ICTA s.741A(6), (7) (“independent persons”); FA 2006 Sch.7 para.3(1).
739 (1)	ICTA s.741B(3).
(2)	ICTA s.741(1) (part); Annex 1, Change 5.
(3)	ICTA s.741(1) (part); Annex 1, Change 5.
(4)	ICTA s.741(1) (part); Annex 1, Change 5.
740 (1)	ICTA s.741B(5), s.741C(1); FA 2006 Sch.7 para.4(1).
(2)	ICTA s.741C(2), (3); FA 2006 Sch.7 para.4(1).
(3)	ICTA s.741C(4), (5); FA 2006 Sch.7 para.4(1).
(4)	ICTA s.741C(6); FA 2006 Sch.7 para.4(1).
(5)	ICTA s.741C(7) (part); FA 2006 Sch.7 para. 4(1).
(6)	ICTA s.741C(8) (part); FA 2006 Sch.7 para.4(1).
(7)	ICTA s.741C(8) (part); FA 2006 Sch.7 para.4(1).
741 (1)	ICTA s.741D(1), (3); FA 2006 Sch.7 para.5(1).
(2)	ICTA s.741D(2) (part), (9) (part); FA 2006 Sch.7 para.5(1).
(3)	ICTA s.741D(4), (9) (part); FA 2006 Sch.7 para.5(1).
(4)	ICTA s.741D(5) (part); FA 2006 Sch.7 para.5(1).
(5)	ICTA s.741D(2) (part), (5) (part); FA 2006 Sch.7 para.5(1).
742 (1)	ICTA s.741D(6) (part); FA 2006 Sch.7 para.5(1).
(2)	ICTA s.741D(6) (part); FA 2006 Sch.7 para.5(1).
(3)	ICTA s.741D(7); FA 2006 Sch.7 para.5(1).
743 (1)	ICTA s.744(1) (part).
(2)	ICTA s.744(1) (part); Annex 1, Change 5.
(3)	Drafting.
(4)	ICTA s.743(4).

<i>Provision</i>	<i>Origin</i>
744 (1)	Drafting.
(2)	ICTA s.744(2) (part).
(3)	ICTA s.744(2) (part).
(4)	ICTA s.744(2) (part).
745 (1)	ICTA s.743(1) (part); FA 1996 Sch.6 para.20; F(No.2)A 1997 Sch.4 para.20; ITTOIA 2005 Sch.1 para.305(2).
(2)	ICTA s.743(5) (part).
(3)	ICTA s.743(1) (part), (1ZA) (part), (1A) (part), (1B) (part); F(No.2)A 1997 Sch.4 para.20; ITTOIA 2005 Sch.1 para.305(3), (4).
(4)	ICTA s.743(1) (part), (1ZA) (part), (1A) (part), (1B) (part); F(No.2)A 1997 Sch.4 para.20; ITTOIA 2005 Sch.1 para.305(3), (4).
746 (1)	ICTA s.743(2) (part).
(2)	ICTA s.743(2) (part).
747 (1)	ICTA s.742(4); Annex 1, Change 101.
(2)	ICTA s.742(5) (part).
(3)	ICTA s.742(5) (part).
(4)	ICTA s.742(6) (part).
(5)	ICTA s.742(6) (part).
(6)	ICTA s.742(7) (part); Annex 1, Change 101.
(7)	ICTA s.742(2) (part); Annex 1, Change 101.
748 (1)	ICTA s.745(1) (part); Annex 1, Changes 5, 114.
(2)	ICTA s.745(1) (part); Annex 1, Change 108.
(3)	ICTA s.745(2).
(4)	ICTA s.745(3).
(5)	Drafting.
749 (1)	ICTA s.745(3) (part).
(2)	ICTA s.745(3) (part).
(3)	ICTA s.745(3) (part).
(4)	ICTA s.745(3) (part).
(5)	ICTA s.745(3) (part).
(6)	ICTA s.745(4); FA 1989 Sch.12 para.17.
(7)	ICTA s.745(6) (part); ITTOIA 2005 Sch.1 para.306.
(8)	Drafting.
750 (1)	ICTA s.745(5) (part).
(2)	ICTA s.745(5) (part).

<i>Provision</i>	<i>Origin</i>
(3)	ICTA s.745(5) (part).
(4)	ICTA s.745(5A), (6) (part); FA 1996 Sch.37 para.2(2); ITTOIA 2005 Sch.1 para.306.
(5)	Drafting.
751	ICTA s.741(1) (part), s.741A(9), s.741D(8), s.744(1) (part); FA 2006 Sch.7 paras.3(1), 5(1); Annex 1, Change 5.
752 (1)	ICTA s.776(1) (part).
(2)	ICTA s.776(2) (part); drafting.
753 (1)	ICTA s.776(4) (part).
(2)	ICTA s.776(4) (part).
(3)	Drafting.
754	ICTA s.777(10) (part); ITTOIA 2005 Sch.1 para.312(3).
755 (1)	ICTA s.776(3A) (part); ITTOIA 2005 Sch.1 para.312(3).
(2)	Drafting.
756 (1)	ICTA s.776(2) (part), (3) (part), (13) (part), (14) (part).
(2)	ICTA s.776(3) (part).
(3)	ICTA s.776(2) (part), (13) (part).
(4)	ICTA s.776(2) (part).
(5)	ICTA s.776(5) (part).
(6)	Drafting.
757 (1)	ICTA s.776(2) (part), (4) (part).
(2)	ICTA s.776(2) (part).
(3)	ICTA s.776(5) (part).
758 (1)	ICTA s.776(3B) (part); ITTOIA 2005 Sch.1 para.312(3).
(2)	Drafting.
759 (1)	ICTA s.776(3B) (part); ITTOIA 2005 Sch.1 para.312(3).
(2)	ICTA s.776(3) (part); ITTOIA 2005 Sch.1 para.312(3).
(3)	ICTA s.776(3B) (part); ITTOIA 2005 Sch.1 para.312(3).
(4)	ICTA s.776(8) (part).
(5)	ICTA s.776(8) (part); Annex 1, Change 116.
(6)	ICTA s.776(8) (part).
(7)	Drafting.
(8)	ICTA s.776(14) (part); Annex 1, Change 115.
760 (1)	ICTA s.776(6) (part).
(2)	ICTA s.776(6) (part).

<i>Provision</i>	<i>Origin</i>
(3)	ICTA s.776(6) (part).
(4)	ICTA s.776(6) (part).
(5)	ICTA s.776(6) (part).
(6)	ICTA s.776(6) (part).
(7)	ICTA s.776(6) (part); AFT(S)A 2000 Sch.12, para.50(4).
(8)	Drafting.
761 (1)	ICTA s.777(2) (part).
(2)	ICTA s.777(2) (part).
(3)	ICTA s.777(3).
762 (1)	ICTA s.777(5) (part).
(2)	ICTA s.777(5) (part).
(3)	ICTA s.777(5) (part).
763 (1)	ICTA s.777(7) (part); drafting.
(2)	ICTA s.777(7) (part).
(3)	ICTA s.777(7) (part).
(4)	ICTA s.777(7) (part).
764 (1)	ICTA s.777(6) (part).
(2)	ICTA s.777(6) (part).
765 (1)	ICTA s.776(7) (part).
(2)	ICTA s.776(7) (part).
(3)	ICTA s.776(7) (part).
766 (1)	ICTA s.776(10) (part).
(2)	ICTA s.776(10) (part).
(3)	ICTA s.776(10) (part).
(4)	ICTA s.776(10) (part).
767	ICTA s.776(9).
768 (1)	ICTA s.777(8) (part).
(2)	ICTA s.777(13) (part).
(3)	ICTA s.777(8) (part).
(4)	ICTA s.777(8) (part).
(5)	ICTA s.777(8) (part).
(6)	ICTA s.777(8) (part); Annex 1, Change 117.
(7)	Annex 1, Change 117.
(8)	Drafting.

<i>Provision</i>	<i>Origin</i>
769 (1)	ICTA s.777(8) (part).
(2)	ICTA s.777(8) (part).
(3)	Drafting.
770 (1)	ICTA s.776(11) (part).
(2)	ICTA s.776(11) (part); Annex 1, Change 118.
(3)	ICTA s.776(11) (part); Annex 1, Change 118.
(4)	ICTA s.776(11) (part).
(5)	ICTA s.776(11) (part); Annex 1, Change 118.
(6)	ICTA s.776(12); Annex 1, Change 118.
771 (1)	ICTA s.778(1) (part); Annex 1, Change 114.
(2)	ICTA s.778(1) (part).
(3)	ICTA s.778(2).
(4)	ICTA s.778(3) (part).
(5)	ICTA s.778(3) (part).
(6)	ICTA s.778(3) (part).
772 (1)	ICTA s.777(13) (part).
(2)	ICTA s.776(13) (part).
(3)	ICTA s.777(13) (part).
773 (1)	Drafting.
(2)	ICTA s.775(1) (part).
774	ICTA s.775(3) (part).
775	ICTA s.777(10) (part); ITTOIA 2005 Sch. 1 para. 313(3).
776 (1)	ICTA s.775(2A) (part); ITTOIA 2005 Sch.1 para.311.
(2)	ICTA s.775(2A) (part), (7) (part); ITTOIA 2005 Sch.1 para. 311.
(3)	ICTA s.775(2A) (part); ITTOIA 2005 Sch.1 para. 311.
(4)	Drafting.
777 (1)	ICTA s.775(1) (part), (7) (part), (9) (part); drafting.
(2)	ICTA s.775(9) (part).
(3)	ICTA s.775(1) (part).
(4)	ICTA s.775(3) (part).
(5)	ICTA s.775(1) (part).
(6)	ICTA s.775(8) (part).
(7)	ICTA s.777(13) (part).

<i>Provision</i>	<i>Origin</i>
778 (1)	ICTA s.775(1) (part), (7) (part); drafting.
(2)	ICTA s.775(2) (part).
(3)	ICTA s.775(2) (part).
(4)	ICTA s.777(13) (part).
779 (1)	ICTA s.775(7) (part); drafting.
(2)	ICTA s.775(7) (part).
(3)	ICTA s.775(2) (part), (7) (part).
(4)	ICTA s.775(7) (part).
780 (1)	ICTA s.777(2) (part).
(2)	ICTA s.777(2) (part).
(3)	ICTA s.777(3).
781 (1)	ICTA s.777(5) (part).
(2)	ICTA s.777(5) (part).
(3)	ICTA s.777(5) (part).
782 (1)	ICTA s.777(7) (part); drafting.
(2)	ICTA s.777(7) (part).
(3)	ICTA s.777(7) (part).
(4)	ICTA s.777(7) (part).
783 (1)	ICTA s.777(6) (part).
(2)	ICTA s.777(6) (part).
784 (1)	ICTA s.775(4) (part).
(2)	ICTA s.775(4) (part).
(3)	Drafting.
(4)	ICTA s.775(4) (part).
(5)	ICTA s.775(4) (part).
(6)	ICTA s.775(6).
785 (1)	ICTA s.775(5) (part).
(2)	ICTA s.775(5) (part).
(3)	ICTA s.775(5) (part).
(4)	ICTA s.775(3) (part); Annex 1, Change 119.
786 (1)	ICTA s.777(8) (part).
(2)	ICTA s.777(13) (part).
(3)	ICTA s.777(8) (part).
(4)	ICTA s.777(8) (part).
(5)	ICTA s.777(8) (part).



<i>Provision</i>	<i>Origin</i>
(6)	ICTA s.777(8) (part); Annex 1, Change 117.
(7)	Annex 1, Change 117.
(8)	Drafting.
787 (1)	ICTA s.777(8) (part).
(2)	ICTA s.777(8) (part).
(3)	Drafting.
788 (1)	ICTA s.778(1) (part); Annex 1, Change 114.
(2)	ICTA s.778(1) (part).
(3)	ICTA s.778(2).
(4)	ICTA s.778(3) (part).
(5)	ICTA s.778(3) (part).
(6)	ICTA s.778(3) (part).
789	ICTA s.777(13) (part).
790 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
(5)	Drafting.
791 (1)	FA 2005 s.74(4) (part).
(2)	FA 2005 s.74(4) (part).
(3)	FA 2005 s.74(4) (part).
792 (1)	FA 2005 s.74(1) (part), (2) (part).
(2)	FA 2005 s.74(1) (part); Annex 1, Change 13.
(3)	FA 2005 s.74(3), (9); Annex 1, Change 16.
(4)	FA 2005 s.74(4) (part); Annex 1, Change 16.
(5)	FA 2005 s.74(4) (part); drafting.
(6)	Annex 1, Change 16.
(7)	Annex 1, Change 16; drafting.
(8)	Annex 1, Change 16; drafting.
793 (1)	FA 2005 s.75(1).
(2)	FA 2005 s.74(10), (12) (part), s.75(2); Annex 1, Change 16.
(3)	FA 2005 s.75(3).
(4)	FA 2005 s.75(4); Annex 1, Change 16.

<i>Provision</i>	<i>Origin</i>
794 (1)	FA 2005 s.74(5), (12) (part).
(2)	FA 2005 s.74(11).
(3)	FA 2005 s.74(6), (12) (part).
(4)	FA 2005 s.74(7), (12) (part); Annex 1, Change 16.
(5)	FA 2005 s.74(8).
(6)	Annex 1, Change 16.
795 (1)	FA 2005 s.76(1), (2) (part).
(2)	FA 2005 s.76(2) (part), (3) (part).
(3)	FA 2005 s.76(3) (part), (4).
(4)	FA 2005 s.76(2) (part); drafting.
796 (1)	FA 2004 s.119(4) (part); ITTOIA 2005 Sch.1 para.640.
(2)	FA 2004 s.119(4) (part); ITTOIA 2005 Sch.1 para.640.
(3)	FA 2004 s.119(4) (part); ITTOIA 2005 Sch.1 para.640.
797 (1)	FA 2004 s.119(1).
(2)	FA 2004 s.119(2) (part); Annex 1, Change 16.
(3)	FA 2004 s.119(4) (part); ITTOIA 2005 Sch.1 para.640.
(4)	FA 2004 s.119(3).
(5)	FA 2004 s.119(5); Annex 1, Change 16.
(6)	FA 2004 s.119(2) (part), (7); drafting.
798 (1)	Drafting.
(2)	FA 2004 s.123(2).
(3)	FA 2004 s.122(3) (part).
(4)	FA 2004 s.122(3) (part).
799 (1)	FA 2004 s.120(1) (part).
(2)	FA 2004 s.120(1) (part), (2).
(3)	FA 2004 s.120(1) (part).
(4)	FA 2004 s.120(1) (part).
(5)	FA 2004 s.120(1) (part).
(6)	FA 2004 s.120(3) (part).
(7)	FA 2004 s.120(3) (part).
800 (1)	FA 2004 s.123(1) (part); FA 2005 s.79(3).
(2)	FA 2004 s.123(1) (part); ITTOIA 2005 Sch.1 para.641.
(3)	FA 2004 s.121(1) (part); FA 2005 s.78(3).
(4)	FA 2004 s.121(1A) (part); FA 2005 s.78(3).
(5)	FA 2004 s.121(1A) (part); FA 2005 s.78(3).

<i>Provision</i>	<i>Origin</i>
(6)	FA 2004 s.121(1A) (part); FA 2005 s.78(3).
(7)	FA 2004 s.121(1A) (part); FA 2005 s.78(3).
(8)	FA 2004 s.121(1A) (part); FA 2005 s.78(3).
(9)	Annex 1, Change 16.
(10)	Annex 1, Change 16.
801 (1)	Drafting.
(2)	FA 2004 s.121(2) (part); Annex 1, Change 16.
(3)	FA 2004 s.121(2) (part), (3); Annex 1, Change 16.
(4)	FA 2004 s.121(2) (part); Annex 1, Change 16.
(5)	Annex 1, Change 16.
(6)	FA 2004 s.121(2) (part).
(7)	FA 2004 s.122(1).
(8)	FA 2004 s.121(2) (part), (4), (5), (6); Annex 1, Change 16; drafting.
(9)	FA 2004 s.121(7); FA 2005 s.79(2).
802 (1)	FA 2004 s.122A(1); FA 2005 s.79(1).
(2)	FA 2004 s.122A(2) (part); FA 2005 s.79(1); Annex 1, Change 16.
(3)	FA 2004 s.122A(2) (part); FA 2005 s.79(1).
(4)	FA 2004 s.122A(3); FA 2005 s.79(1).
(5)	FA 2004 s.122A(4); FA 2005 s.79(1); Annex 1, Change 152.
(6)	FA 2004 s.122A(5); FA 2005 s.79(1).
803 (1)	FA 2004 s.122(2) (part); drafting.
(2)	FA 2004 s.122(2) (part).
(3)	FA 2004 s.122(2) (part).
(4)	Annex 1, Change 16.
804 (1)	FA 2004 s.127(2) (part); ITTOIA 2005 Sch.1 para.642.
(2)	FA 2004 s.127(2) (part); ITTOIA 2005 Sch.1 para.642.
(3)	FA 2004 s.127(2) (part); ITTOIA 2005 Sch.1 para.642.
805 (1)	FA 2004 s.126(1) (part), (2), (4); drafting.
(2)	FA 2004 s.126(1) (part).
(3)	FA 2004 s.127(2) (part), (7) (part); ITTOIA 2005 Sch.1 para.642.
(4)	FA 2004 s.127(1) (part).
(5)	FA 2004 s.126(5), s.127(7) (part).
(6)	FA 2004 s.126(1) (part), s.127(1) (part), s.129(2) (part).

<i>Provision</i>	<i>Origin</i>
806	FA 2004 s.127(4), (5), (6) (part).
807 (1)	Drafting.
(2)	FA 2004 s.128(2) (part).
(3)	FA 2004 s.128(3).
(4)	FA 2004 s.128(2) (part).
(5)	FA 2004 s.128(5).
(6)	FA 2004 s.128(6).
808 (1)	FA 2004 s.129(1) (part).
(2)	FA 2004 s.129(1) (part).
(3)	FA 2004 s.129(1) (part), (2) (part).
(4)	FA 2004 s.129(1) (part).
(5)	FA 2004 s.129(1) (part).
(6)	FA 2004 s.129(1) (part).
(7)	FA 2004 s.129(3) (part).
(8)	FA 2004 s.129(3) (part).
(9)	FA 2004 s.129(1) (part); drafting.
809 (1)	FA 2004 s.126(4) (part), s.127(7) (part), s.130(1), (2), (3), (4); ITTOIA 2005 Sch.1 para.642; drafting.
(2)	FA 2004 s.126(4) (part); drafting.
(3)	FA 2004 s.126(6).
(4)	FA 2004 s.126(7).
810 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
811 (1)	FA 1995 s.128(1) (part), (12); FA 2003 Sch.27 para.6.
(2)	Drafting.
(3)	FA 1995 s.128(1) (part).
(4)	FA 1995 s.128(1) (part), (2) (part), (4).
(5)	FA 1995 s.128(1) (part).
(6)	FA 1995 s.128(1) (part).
812 (1)	FA 1995 s.128(5).
(2)	FA 1995 s.128(6) (part).
(3)	FA 1995 s.128(6) (part).
(4)	FA 1995 s.128(6) (part).
(5)	FA 1995 s.128(6) (part).

<i>Provision</i>	<i>Origin</i>
813 (1)	FA 1995 s.128(2) (part), (3) (part); ITEPA 2003 Sch.6 para.226; ITTOIA 2005 Sch.1 para. 480.
(2)	FA 1995 s.128(2) (part).
(3)	FA 1995 s.128(3) (part); ITEPA 2003 Sch.6 para.226; TPS(CA)O 2006 art.3.
(4)	FA 1995 s.128(3) (part); TPS(CA)O 2006 art.3.
(5)	FA 1995 s.128(3) (part); ITEPA 2003 Sch.6 para.226.
814 (1)	FA 1995 s.127(1) (part), (15) (part), s.128(3) (part).
(2)	FA 1995 s.127(1) (part), (15) (part), s.128(3) (part).
(3)	FA 1995 s.127(1) (part), (15) (part), s.128(3) (part).
(4)	FA 1995 s.127(1) (part), (15) (part), s.128(3) (part).
(5)	FA 1995 s.127(2) (part), (3) (part), (15) (part).
(6)	FA 1995 s.128(3) (part).
(7)	Drafting.
815 (1)	FA 2003 s.151(1) (part), (4).
(2)	FA 2003 s.151(1) (part).
(3)	FA 2003 s.151(1) (part), (3).
(4)	FA 2003 s.151(1) (part); Annex 1, Change 120.
816 (1)	FA 2003 s.151(2) (part), Sch.26 paras.1(1)(part), 1(2) (part), 2(1), 3(1); ITTOIA 2005 Sch.1 para.622.
(2)	Drafting.
817 (1)	FA 1995 s.127(1) (part), (2) (part), s.128(3) (part); FA 2003 s.151(2) (part), Sch.26 para.2(1) (part).
(2)	FA 1995 s.127(2) (part); FA 2003 Sch.26 para.2(2) (part).
(3)	FA 1995 s.127(2) (part); FA 2003 Sch.26 para.2(2) (part).
(4)	FA 1995 s.127(2) (part); FA 2003 Sch.26 para.2(2) (part).
(5)	FA 1995 s.127(2) (part).
(6)	FA 2003 Sch.26 para.2(2) (part).
818 (1)	FA 1995 s.127(1) (part), (3) (part), s.128(3) (part); FA 2003 s.151(2) (part), Sch.26 para.3(1) (part).
(2)	FA 1995 s.127(3) (part); FA 2003 Sch.26 para.3(2) (part).
(3)	FA 1995 s.127(3) (part); FA 2003 Sch.26 para.3(2) (part).
(4)	FA 1995 s.127(3) (part), (18); FA 2003 Sch.26 paras.3(2) (part), 7(2).
(5)	FA 1995 s.127(3) (part); FA 2003 Sch.26 para.3(2) (part).
(6)	FA 1995 s.127(3) (part); FA 2003 Sch.26 para.3(2) (part).
(7)	FA 1995 s.127(3) (part).

<i>Provision</i>	<i>Origin</i>
(8)	FA 2003 Sch.26 para.3(2) (part).
819 (1)	FA 1995 s.127(4) (part); FA 2003 Sch.26 para.4(1) (part).
(2)	FA 1995 s.127(4) (part); FA 2003 Sch.26 para.4(1) (part).
(3)	FA 1995 s.127(4) (part); FA 2003 Sch.26 para.4(1) (part).
(4)	Drafting.
820 (1)	Drafting.
(2)	FA 1995 s.127(7).
(3)	FA 2003 Sch.26 para.4(2).
821 (1)	Drafting.
(2)	FA 1995 s.127(5) (part).
(3)	FA 2003 Sch.26 para.4(3) (part); Annex 1, Change 121.
(4)	FA 1995 s.127(5) (part); FA 2003 Sch.26 para.4(3) (part).
822 (1)	Drafting.
(2)	FA 1995 s.127(6) (part); FA 2003 Sch.26 para.4(4) (part).
(3)	FA 1995 s.127(6) (part); FA 2003 Sch.26 para.4(4) (part).
823 (1)	FA 1995 s.127(8) (part); FA 2003 Sch.26 para.4(5) (part).
(2)	FA 1995 s.127(8) (part); FA 2003 Sch.26 para.4(5) (part); Annex 1, Change 121.
(3)	FA 1995 s.127(8) (part); FA 2003 Sch.26 para.4(5) (part).
824 (1)	FA 1995 s.127(9) (part); FA 2003 Sch.26 para.5(1).
(2)	FA 1995 s.127(9) (part); drafting.
(3)	FA 1995 s.127(10) (part); FA 2003 Sch.26 para.5(2) (part).
(4)	FA 1995 s.127(9) (part), (10) (part); FA 2003 Sch.26 para.5(2) (part).
(5)	FA 1995 s.127(11) (part); FA 2003 Sch.26 para.5(3) (part).
(6)	FA 1995 s.127(11) (part); FA 2003 Sch.26 para.5(3) (part).
(7)	FA 1995 s.127(10) (part), (11) (part), (17) (part); FA 2003 Sch.26 para.5(2) (part), (3) (part), (4); FISMA(CA)(T)O 2001 art.88, 89.
825 (1)	FA 1995 s.128(3) (part); FA 2003 s.151(2) (part); ITTOIA 2005 Sch.1 paras.480, 622; Annex 1, Change 122.
(2)	FA 1995 s.128(3) (part); FA 2003 s.151(2) (part); ITTOIA 2005 Sch.1 paras. 480, 622.
826	FA 1995 s.128(3) (part); FA 2003 s.151(2) (part); ITTOIA 2005 Sch.1 paras. 480, 622.
827 (1)	FA 2003 Sch.26 para.3(1) (part); drafting.
(2)	FA 1995 s.127(12) (part); FA 2003 Sch.26 para.3(3) (part).
(3)	FA 1995 s.127(13); FA 2003 Sch.26 para.3(4).

<i>Provision</i>	<i>Origin</i>
828 (1)	FA 1995 s.127(15) (part); FA 2003 Sch.26 para.7(1).
(2)	FA 1995 s.127(14); FA 2003 Sch.26 para.7(4).
829 (1)	ICTA s.334 (part); Annex 1, Change 123.
(2)	ICTA s.334 (part).
830 (1)	ICTA s.335(1) (part).
(2)	ICTA s.335(1) (part).
(3)	ICTA s.335(1) (part).
(4)	ICTA s.335(1) (part).
(5)	ICTA s.335(2).
(6)	ICTA s.335(1) (part).
831 (1)	ICTA s.336(1) (part), (3) (part); FA 1993 s.208(1); Annex 1, Change 124.
(2)	ICTA s.336(1) (part), (1A) (part); ITEPA 2003 Sch.6 para.48; FA 2004 Sch.35 para.13; ITTOIA 2005 Sch.1 para.144; TPS(CA)(No.2)O 2006 art.4; drafting.
(3)	Drafting.
(4)	ICTA s.336(1) (part).
(5)	ICTA s.336(1) (part), (1A) (part); ITEPA 2003 Sch.6 para.48; FA 2004 Sch.35 para.13; ITTOIA 2005 Sch.1 para.144; drafting.
832 (1)	ICTA s.336(2) (part), (3) (part); FA 1993 s.208(1); Annex 1, Change 124.
(2)	ICTA s.336(2) (part); FA 2004 Sch.17 para.10(2).
(3)	ICTA s.336(2) (part).
(4)	ICTA s.336(2) (part); FA 2004 Sch.17 para.10(2).
833 (1)	ICTA s.323(2) (part), (4) (part); ITEPA 2003 s.303(1); ITEPA 2003 Sch.6 para. 45(3), (4).
(2)	ICTA s.323(5); ITEPA 2003 Sch.6 para. 45(5).
(3)	ICTA s.323(2) (part), (6); ITEPA 2003 s.303(1); ITEPA 2003 Sch.6 para. 45(3), (4), (6).
(4)	ICTA s.323(2) (part); ITEPA 2003 Sch.6 para. 45(3).
(5)	ICTA s.323(3).
(6)	ICTA s.323(4) (part); ITEPA 2003 Sch.6 para. 45(4).
(7)	ICTA s.323(8).
834 (1)	FA 1989 s.111(1) (part).
(2)	FA 1989 s.111(1) (part).
(3)	FA 1989 s.111(2).
(4)	FA 1989 s.111(1) (part).

<i>Provision</i>	<i>Origin</i>
835 (1)	Drafting.
(2)	Drafting.
836 (1)	ICTA s.282A(1) (part), (6); FA 1988 s.34; TCPR 2005 reg.63(2), (7).
(2)	ICTA s.282A(1) (part); FA 1988 s.34.
(3)	ICTA s.282A(1) (part), (2), (3), (4), (4A), (5), s.504A(1) (part), (2) (part); FA 1988 s.34; FA 2004 s.91(2); ITTOIA 2005 Sch.1 paras.125, 197; Annex 1, Change 125.
837 (1)	ICTA s.282A(3) (part), s.282B(1) (part), (4); FA 1988 s.34.
(2)	ICTA s.282B(1) (part); FA 1988 s.34; TCPR 2005 reg.64(2).
(3)	ICTA s.282B(3); FA 1988 s.34.
(4)	ICTA s.282B(2); FA 1988 s.34.
(5)	ICTA s.282B(5); FA 1988 s.34; TCPR 2005 reg.64(3), (4).
838 (1)	ICTA s.519(1) (part).
(2)	ICTA s.519(2) (part).
(3)	ICTA s.519(1) (part), (2) (part).
839	ICTA s.517 (part).
840 (1)	ICTA s.516(1); FA 1996 Sch.7 para.21.
(2)	ICTA s.516(2); FA 1996 Sch.7 para.21.
(3)	ICTA s.516(4) (part).
(4)	ICTA s.516(5) (part).
841 (1)	ICTA s.320(3) (part); drafting.
(2)	ICTA s.320(2) (part).
(3)	ICTA s.320(3) (part).
(4)	ICTA s.320(3) (part).
(5)	ICTA s.320(4) (“High Commissioner”).
(6)	ICTA s.320(2) (part).
(7)	ICTA s.320(4) (“mission”); drafting.
842 (1)	ICTA s.510A(2) (part), (3) (part), (6) (part); FA 1990 Sch.11 para.1.
(2)	ICTA s.510A(4) (part); FA 1990 Sch.11 para.1.
(3)	ICTA s.510A(5) (part); FA 1990 Sch.11 para.1.
(4)	ICTA s.510A(5) (part); FA 1990 Sch.11 para.1.
(5)	ICTA s.510A(1); FA 1990 Sch.11 para.1; drafting.
843	ICTA s.125(1) (part).



<i>Provision</i>	<i>Origin</i>
844 (1)	ICTA s.829(4) (part).
(2)	ICTA s.829(4) (part).
(3)	ICTA s.829(4) (part).
845 (1)	ICTA s.587A(1) (part); FA 1991 Sch.12 para.1.
(2)	ICTA s.587A(1) (part); FA 1991 Sch.12 para.1.
(3)	ICTA s.587A(2); FA 1991 Sch.12 para.1.
(4)	ICTA s.587A(3) (part); FA 1991 Sch.12 para.1.
846 (1)	Drafting.
(2)	ICTA s.587A(4); FA 1991 Sch.12 para.1.
(3)	ICTA s.587A(5) (part); FA 1991 Sch.12 para.1.
(4)	ICTA s.587A(5) (part), (6) (part); FA 1991 Sch.12 para.1.
(5)	ICTA s.587A(6) (part); FA 1991 Sch.12 para.1.
(6)	ICTA s.587A(3) (part); FA 1991 Sch.12 para.1; drafting.
847 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
(5)	Drafting.
(6)	Drafting.
(7)	Drafting.
(8)	Drafting.
(9)	Drafting.
848 (1)	ICTA s.348(1) (part), s.349(1) (part); ITTOIA 2005 s.426, s.550, s.602, s.618, s.686(1); drafting.
(2)	Drafting.
(3)	Drafting.
849 (1)	Drafting.
(2)	Drafting.
(3)	ITTOIA 2005 s.783(1) (part); drafting.
(4)	Drafting.
(5)	Drafting.
850 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.

<i>Provision</i>	<i>Origin</i>
(5)	Drafting.
(6)	ICTA s.480A(5), s.480B(4), s.482(1); FA 1990 Sch.5 para.7(1); IT(BS)(DI)R 1990 reg.2(1) (“dividend”), 2(1) (“payment”); drafting.
851 (1)	ICTA s.480A(1) (part); FA 1990 Sch.5 para.7(1); IT(BS)(DI)R 1990 reg.3(1) (part), (2) (part); Annex 1, Change 127.
(2)	ICTA s.4(1) (part), (1A) (part), (2) (part), s.480A(1) (part); FA 1990 Sch.5 para.7(1); IT(BS)(DI)R 1990 reg.3(1) (part).
(3)	Drafting.
852 (1)	ICTA s.477A(1) (part), (2) (part), s.480B(1); FA 1990 Sch.5 para.4; FA 1990 Sch.5 para.7(1); IT(BS)(DI)R 1990 reg.4(1) (part); Annex 1, Change 126.
(2)	ICTA s.477A(1) (part), (2) (part), s.480B(2); FA 1990 Sch.5 para.4; FA 1990 Sch.5 para.7(1); drafting.
(3)	ICTA s.477A(1) (part), (2) (part), s.480B(3); FA 1990 Sch.5 para.4; FA 1990 Sch.5 para.7(1).
(4)	ICTA s.480B(1) (part), (2) (part); drafting.
853 (1)	ICTA s.481(2) (part).
(2)	ICTA s.481(2) (part); FISMA(CA)(T)O 2001 art.39.
(3)	ICTA s.481(2) (part); FISMA(CA)(T)O 2001 art.39.
(4)	ICTA s.481(2) (part); FA 1990 Sch.5 para.8(3).
(5)	ICTA s.481(2) (part); IT(PD-T)O 1992 art.2; FISMA(CA)(T)O 2001 art.136; Annex 1, Change 126.
(6)	ICTA s.481(2) (part); IT(PD-T)O 2002 art.2(1), (2); Annex 1, Change 126; drafting.
854 (1)	ICTA s.481(2) (part).
(2)	ICTA s.482(10) (part).
(3)	ICTA s.482(10) (part); drafting.
855 (1)	ICTA s.480A(1) (part); FA 1990 Sch.5 para.7(1); IT(BS)(DI)R 1990 regs.2(1) (“investment”), 3(1) (part).
(2)	ICTA s.481(3); drafting.
856 (1)	ICTA s.481(4) (part); IT(BS)(DI)R 1990 regs.3(1) (part), (2) (part), 4(1) (part); IT(BS)(DI)(A)R 1992 reg.4; Annex 1, Changes 127, 128; drafting.
(2)	ICTA s.481(4) (part); FA 1995 s.86(1); IT(BS)(DI)R 1990 regs.3(1) (part), (2) (part), 4(1) (part); IT(BS)(DI)(A)R 1992 reg.4; Annex 1, Change 127.
(3)	ICTA s.481(4) (part); IT(BS)(DI)R 1990 regs.3(1) (part), (2) (part), 4(1) (part); Annex 1, Change 127.

<i>Provision</i>	<i>Origin</i>
(4)	ICTA s.481(4) (part); IT(BS)(DI)R 1990 reg.3(1) (part), (2) (part), 4(1) (part); Annex 1, Change 127.
(5)	ICTA s.481(4) (part); IT(BS)(DI)R 1990 reg.3(1) (part), (2) (part), 4(1) (part); Annex 1, Change 127.
(6)	ICTA s.481(4) (part); FA 1995 s.86(1); FA 2006 Sch.13 para.14; IT(BS)(DI)R 1990 reg.3(1) (part), (2) (part), 4(1) (part); Annex 1, Change 127; drafting.
857 (1)	ICTA s.482(5) (part); IT(BS)(DI)R 1990 reg.11(4) (part); Annex 1, Change 129.
(2)	ICTA s.482(5) (part); IT(BS)(DI)R 1990 reg.11(4) (part); Annex 1, Change 129.
(3)	ICTA s.482(5) (part); IT(BS)(DI)R 1990 reg.11(4) (part); Annex 1, Change 129.
858 (1)	Drafting.
(2)	ICTA s.481(5) (part), s.482(2) (part), (2A) (part); FA 1995 s.86(3); FA 2000 s.111(3); IT(BS)(DI)R 1990 reg.4(1) (part), reg.11(1), (2) (part), (2AA) (part), (2AC) (part), (3), (3A); IT(BS)(DI)(A)R 1992 reg.9; IT(BS)(DI)(A)R 1996 reg.6; IT(BS)(DI)(A)R 2001 reg.7(4), (5); Annex 1, Changes 127, 130.
(3)	ICTA s.481(5) (part); FA 1995 s.86(3); IT(BS)(DI)R 1990 reg.4(1) (part), reg.11(1), (2) (part), (2AA) (part); IT(BS)(DI)(A)R 1992 reg.9; IT(BS)(DI)(A)R 1996 reg.6; Annex 1, Change 127.
(4)	ICTA s.482(2) (part); FA 1995 s.86(5); IT(BS)(DI)R 1990 reg.11(2) (part), (2AB) (part); IT(BS)(DI)(A)R 1996 reg.6; IT(BS)(DI)(A)R 2001 reg.7(3).
(5)	ICTA s.482(6) (“appropriate person”); IT(BS)(DI)R 1990 reg.2(1) (“the appropriate person”); IT(BS)(DI)(A)R 1992 reg.3.
859 (1)	Drafting.
(2)	ICTA s.481(5) (part), s.482(2) (part), (2A) (part); FA 1995 s.86(3); FA 2000 s.111(3); IT(BS)(DI)R 1990 reg.4(1) (part), reg.11(1), (2) (part), (2AA) (part), (2AC) (part), (3), (3A); IT(BS)(DI)(A)R 1992 reg.9; IT(BS)(DI)(A)R 1996 reg.6; IT(BS)(DI)(A)R 2001 reg.7(4), (5); Annex 1, Changes 127, 130, 131.
(3)	ICTA s.481(5) (part); FA 1995 s.86(3); IT(BS)(DI)R 1990 regs.4(1) (part), 11(1), (2) (part), (2AA) (part); IT(BS)(DI)(A)R 1992 reg.9; IT(BS)(DI)(A)R 1996 reg.6; Annex 1, Changes 127, 131.
(4)	ICTA s.482(2) (part); FA 1995 s.86(5); IT(BS)(DI)R 1990 reg.11(2) (part), (2AB) (part); IT(BS)(DI)(A)R 1996 reg.6; IT(BS)(DI)(A)R 2001 reg.7(3); Annex 1, Change 131.
(5)	ICTA s.482(6) (“appropriate person”); IT(BS)(DI)R 1990 reg.2(1) (“the appropriate person”); IT(BS)(DI)(A)R 1992 reg.3.

<i>Provision</i>	<i>Origin</i>
860 (1)	Drafting.
(2)	ICTA s.481(5) (part), s.482(2) (part); FA 1995 s.86(3); IT(BS)(DI)R 1990 regs.4(1) (part), 11(1), (2) (part), (2AA) (part), (3), (3A); IT(BS)(DI)(A)R 1992 reg.9; IT(BS)(DI)(A)R 1996 reg.6; IT(BS)(DI)(A)R 2001 reg.7(5); Annex 1, Change 130.
(3)	ICTA s.481(5) (part); FA 1995 s.86(3); IT(BS)(DI)R 1990 regs.4(1) (part), 11(1), (2) (part), (2AA) (part); IT(BS)(DI)(A)R 1992 reg.9; IT(BS)(DI)(A)R 1996 reg.6.
(4)	ICTA s.482(6) (“appropriate person”); FA 1995 s.86(7); IT(BS)(DI)R 1990 reg.2(1) (“the appropriate person”); IT(BS)(DI)(A)R 1992 reg.3; IT(BS)(DI)(A)R 1996 reg.3(2).
861 (1)	Drafting.
(2)	ICTA s.481(5) (part), s.482(2) (part); FA 1995 s.86(3); IT(BS)(DI)R 1990 regs.4(1), 11(1), (2) (part), (2AA) (part), (3), (3A); IT(BS)(DI)(A)R 1992 reg.9; IT(BS)(DI)(A)R 1996 reg.6; IT(BS)(DI)(A)R 2001 reg.7(5); Annex 1, Changes 130, 131.
(3)	ICTA s.481(5) (part); FA 1995 s.86(3); FA 2006 Sch.13 paras.14, 37; IT(BS)(DI)R 1990 regs.4(1), 11(1), (2) (part), (2AA) (part); IT(BS)(DI)(A)R 1992 reg.9; IT(BS)(DI)(A)R 1996 reg.6; Annex 1, Change 131.
(4)	ICTA s.482(2) (part); FA 1995 s.86(5); IT(BS)(DI)R 1990 reg.11(2) (part), (2AB) (part); IT(BS)(DI)(A)R 1996 reg.6; IT(BS)(DI)(A)R 2001 reg.7(3); FA 2006 Sch.13 para.37; Annex 1, Change 131; drafting.
(5)	ICTA s.482(6) (“appropriate person”); FA 1995 s.86(7); IT(BS)(DI)R 1990 reg.2(1) (“the appropriate person”); IT(BS)(DI)(A)R 1992 reg.3; IT(BS)(DI)(A)R 1996 reg.3(2).
(6)	Drafting.
862 (1)	ICTA s.482(3) (part); IT(BS)(DI)R 1990 reg.11(5) (part); Annex 1, Change 132.
(2)	ICTA s.482(3) (part), (4) (part); IT(BS)(DI)R 1990 reg.11(5) (part).
(3)	ICTA s.482(4) (part); IT(BS)(DI)R 1990 reg.11(6).
863 (1)	ICTA s.481(5) (part); IT(BS)(DI)R 1990 reg.4(1) (part).
(2)	ICTA s.482(6) (“general client account deposit”); IT(BS)(DI)R 1990 reg.2(1) (“general client account deposit”).
(3)	ICTA s.482(6) (“general client account deposit”); IT(BS)(DI)R 1990 reg.2(1) (“general client account deposit”).
864	ICTA s.481(5) (part); IT(BS)(DI)R 1990 reg.4(1) (part); Annex 1, Change 133.
865	ICTA s.481(5) (part); IT(BS)(DI)R 1990 reg.4(1) (part).

<i>Provision</i>	<i>Origin</i>
866 (1)	ICTA s.481(5) (part); IT(BS)(DI)R 1990 reg.4(1) (part).
(2)	ICTA s.482(6) (“qualifying time deposit”); FA 1990 Sch.5 para.9(3); IT(BS)(DI)R 1990 reg.2(1) (“qualifying time deposit”).
(3)	ICTA s.482(6) (“qualifying time deposit”); IT(BS)(DI)R 1990 reg.2(1) (“qualifying time deposit”).
867 (1)	ICTA s.481(5) (part); FA 1993 s.183(2); IT(BS)(DI)R 1990 reg.4(1) (part); IT(BS)(DI)(A)R 1992 reg.5.
(2)	ICTA s.481(5) (part); FA 1993 s.183(2), s.184(1) (“premium trust fund”); IT(BS)(DI)R 1990 reg.4(1) (part); IT(BS)(DI)(A)R 1992 reg.5; IT(BS)(DI)(A)R 1996 reg.5(1); FISMA(CA)(T)O 2001 art.79.
868 (1)	ICTA s.481(5) (part).
(2)	ICTA s.481(5) (part).
(3)	IT(BS)(DI)R 1990 reg.4(1) (part); IT(BS)(DI)(A)R 1994 reg.3.
(4)	ICTA s.482(7); drafting.
869 (1)	IT(BS)(DI)R 1990 reg.4(1) (part); IT(BS)(DI)(A)R 1995 reg.2.
(2)	IT(BS)(DI)R 1990 reg.4(1) (part); IT(BS)(DI)(A)R 2001 reg.5.
(3)	IT(BS)(DI)R 1990 reg.4(1) (part); IT(BS)(DI)(A)R 1995 reg.2; IT(BS)(DI)(A)R 2001 reg.5.
870 (1)	ICTA s.481(5) (part).
(2)	ICTA s.477A(1A) (part), (10), s.481(5) (part); FA 1991 Sch.11 para.2(2); IT(BS)(DI)R 1990 regs.3(2) (part), 4(1); IT(BS)(DI)(A)R 1992 reg.4; drafting.
871 (1)	ICTA s.477A(1) (part), (2) (part), (2A) (part), s.482(11) (part); FA 1990 Sch.5 para.4; FA 1990 Sch.5 para.9(4); FA 2000 s.111(4); Annex 1, Change 126.
(2)	ICTA s.477A(1) (part), (2) (part), (2A) (part), s.482(12) (part); FA 1990 Sch.5 para.4; FA 2000 s.111(4).
(3)	ICTA s.477A(1) (part), (2) (part), (2A) (part), s.482(11A); FA 1990 Sch.5 para.4; FA 1990 Sch.5 para.9(5); FA 2000 s.111(4).
872 (1)	ICTA s.477A(1) (part), s.481(6) (part); FA 1990 Sch.5 para.4; FA 1990 Sch.5 para.8(4); Annex 1, Changes 126, 127.
(2)	ICTA s.481(6) (part); FA 1990 Sch.5 para.8(4).
(3)	ICTA s.477A(2) (part), s.482(12) (part); FA 1990 Sch.5 para.4.
(4)	ICTA s.477A(1) (part), s.481(6) (part); FA 1990 Sch.5 para.4; FA 1990 Sch.5 para.8(4).

<i>Provision</i>	<i>Origin</i>
(5)	ICTA s.477A(1A) (part); FA 1990 Sch.5 para.4; FA 1991 Sch.11 para.2(2); F(No.2)A 1992 Sch.8 para.3; FA 1996 Sch.38 para.6(1); FA 1996 Sch.38 para.6(2) (part).
873 (1)	ICTA s.481(4A) (part); FA 1995 s.86(2); FA 2006 Sch.13 paras.14, 37; IT(BS)(DI)R 1990 reg.2(1) (“discretionary or accumulation trust”); IT(BS)(DI)(A)R 1996 reg.3(2).
(2)	ICTA s.481(4A) (part); FA 1995 s.86(2); FA 2006 Sch.13 para.14; IT(BS)(DI)R 1990 reg.2(1) (“discretionary or accumulation trust”); IT(BS)(DI)(A)R 1996 reg.3(2); Annex 1, Change 85.
(3)	ICTA s.482(5A) (part); FA 1995 s.86(6); IT(BS)(DI)R 1990 reg.2(2); IT(BS)(DI)(A)R 1996 reg.3(3); drafting.
(4)	ICTA s.482(5A) (part); FA 1995 s.86(6); IT(BS)(DI)R 1990 reg.2(2); IT(BS)(DI)(A)R 1996 reg.3(3); drafting.
(5)	ICTA s.482(5A) (part); FA 1995 s.86(6); IT(BS)(DI)R 1990 reg.2(2); IT(BS)(DI)(A)R 1996 reg.3(3); drafting.
(6)	ICTA s.482(5A) (part); FA 1995 s.86(6); IT(BS)(DI)R 1990 reg.2(3); IT(BS)(DI)(A)R 1996 reg.3(3); drafting.
874 (1)	ICTA s.349(2) (part); FA 1991 Sch.11 para.1(1), (2); ITTOIA 2005 Sch.1 para.148(3) (part); Annex 1, Change 134.
(2)	ICTA s.4(1A) (part), (2) (part), s.349(2) (part); FA 1996 s.73(2), Sch.6 para.2.
(3)	Drafting.
(4)	Drafting.
(5)	ICTA s.486(3) (part).
(6)	ICTA s.349(2) (part).
(7)	Drafting.
875	ICTA s.349(2) (part); FA 1991 Sch.11 para.1(1), (2); Annex 1, Change 134.
876 (1)	ICTA s.349(3) (part); FA 1990 Sch.5 para.10(1), (2).
(2)	ICTA s.349(3) (part); FA 1990 Sch.5 para.10(1), (2).
877	Drafting.
878 (1)	ICTA s.349(3) (part); FA 1996 Sch.37 para.3 (part).
(2)	ICTA s.349(3AA) (part); FA 1996 Sch.37 para.2(1); FA 1996 Sch.37 para.2(2) (part).
879 (1)	ICTA s.349(3) (part); FA 1996 Sch.37 para.3 (part); EIB(DIO)O 1996 art.3; Annex 1, Change 135.
(2)	ICTA s.349(3AA) (part); FA 1996 Sch.37 para.2(1); FA 1996 Sch.37 para.2(2) (part).
(3)	EIB(DIO)O 1996 art.4; Annex 1, Change 135.
(4)	ICTA s.349(3AB) (part); FA 1996 Sch.37 para.4 (part).

<i>Provision</i>	<i>Origin</i>
880	ICTA s.477A(7).
881	ICTA s.349(3) (part); FA 1997 s.78(1).
882	ICTA s.349(3) (part); FA 2000 s.111(2) (part).
883	ICTA s.349(3) (part).
884 (1)	ICTA s.349(3) (part); ITTOIA 2005 Sch.1 para.148(4).
(2)	Drafting.
885 (1)	ICTA s.349(3) (part); FA 2002 s.95(1), (2).
(2)	Drafting.
886 (1)	ICTA s.349(3) (part); FA 2003 s.202(2) (part).
(2)	ICTA s.349(3) (part); FA 2003 s.202(2) (part).
(3)	ICTA s.349(6) (part); FA 2003 s.202(3).
887 (1)	ICTA s.486(2), (3) (part).
(2)	ICTA s.486(6) (part).
(3)	ICTA s.486(6) (part).
(4)	Drafting.
(5)	ICTA s.486 (12) (part).
(6)	ICTA s.486(12) (part).
888	Annex 1, Change 136.
889 (1)	ICTA s.349(3A) (part); FA 1991 Sch.11 para.1(4) (part); drafting.
(2)	ICTA s.349(3A) (part); FA 1991 Sch.11 para.1(4) (part); FA 1996 Sch.38 para.6(1); FA 1996 Sch.38 para.6(2) (part).
(3)	ICTA s.349(3A) (part), (3B) (part); FA 1991 Sch.11 para.1(4) (part); FA 2000 s.111(2) (part); Annex 1, Change 133.
(4)	ICTA s.4(1A) (part), (2) (part), s.349(3A) (part); FA 1991 Sch.11 para.1(4) (part).
(5)	Drafting.
(6)	Drafting.
(7)	ICTA s.349(4); FA 1990 Sch.5 para.10(3); FA 1991 Sch.11 para.1(5).
890 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
(5)	Drafting.
(6)	Drafting.

<i>Provision</i>	<i>Origin</i>
891	ICTA s.349(4) (“UK public revenue dividend”); FA 1990 Sch.5 para.10(3); FA 2000 s.112(3).
892 (1)	ICTA s.50(A1) (part), (1) (part), (3) (part), s.349(3C) (part); F(No.2)A 1997 s.37(2) (part), (3) (part); FA 2000 s.112(2); drafting.
(2)	ICTA s.4(1) (part), (1A) (part), (2) (part), s.349(3C) (part); FA 2000 s.112(2).
(3)	Drafting.
893 (1)	ICTA s.50(A1) (part), (1) (part), (3) (part); F(No.2)A 1997 s.37(2) (part), (3) (part); FA 2000 s.112(1) (part).
(2)	ICTA s.50(A1) (part), (1) (part), s.51(1); F(No.2)A 1997 s.37(2) (part), (3) (part); FA 2000 s.112(1) (part).
894 (1)	ICTA s.50(1) (part).
(2)	ICTA s.50(1) (part); F(No.2)A 1997 s.37(3) (part).
(3)	ICTA s.51(1) (part), (2).
(4)	ICTA s.51(1) (part); GS(CTP)(No.3)O 2004 Sch. para.2(4).
(5)	ICTA s.51AA; FA 1996 s.155.
895 (1)	ICTA s.50(2) (part).
(2)	ICTA s.50(2) (part), (4) (part); F(No.2)A 1997 s.37(3) (part); GS(CTP)(No.3)O 2004 Sch. para.2(3) (part).
(3)	ICTA s.50(3) (part), (4) (part); F(No.2)A 1997 s.37(3) (part); drafting.
(4)	ICTA s.50(6) (part).
(5)	ICTA s.50(6) (part).
(6)	ICTA s.50(7) (“registered”), (7) (“the Registrar”); GS(CTP)(No.3)O 2004 Sch. para.2(3) (part); Annex 1, Change 137.
896 (1)	ICTA s.50(5) (part); GS(CTP)(No.3)O 2004 Sch. para.2(3) (part).
(2)	ICTA s.50(5) (part); GS(CTP)(No.3)O 2004 Sch. para.2(3) (part).
(3)	ICTA s.50(5) (part); F(No.2)A 1997 s.37(3) (part); GS(CTP)(No.3)O 2004 Sch. para.2(3) (part).
897 (1)	ICTA s.350A(1)(part); FA 2000 s.112(4).
(2)	ICTA s.350A(2) (part); FA 2000 s.112(4); drafting.
(3)	ICTA s.350A(3); FA 2000 s.112(4).
898 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.



<i>Provision</i>	<i>Origin</i>
899 (1)	Drafting.
(2)	ICTA s.348(1A) (part), s.349(1A) (part); ITEPA 2003 Sch.6 paras.50(3), 51(3); ITTOIA 2005 Sch.1 paras.147(2), 148(2).
(3)	ICTA s.348(1A) (part), s.349(1A) (part); ITEPA 2003 Sch.6 paras.50(3), 51(3); ITTOIA 2005, Sch.1 paras.147(2), 148(2).
(4)	ICTA s.7(1) (part), s.348(1A) (part), s.349(1A) (part); ITEPA 2003 Sch.6 paras.50(3), 51(3); ITTOIA 2005 Sch.1 paras.147(2), 148(2).
(5)	ICTA s.125(1), s.348(1A) (part), (3), s.349(1A) (part), (1B), s.687(1) (part); FA 2000 s.41(3), (4); ITEPA 2003 Sch.6 para.51(3); drafting.
900 (1)	ICTA s.347A(1) (part), (2) (part), s.348(1) (part), s.349(1) (part); FA 1988 s.36(1); ITEPA 2003 Sch.6 paras.50(2), 51(2); ITTOIA 2005 s.727(1), s.728; drafting.
(2)	ICTA s.4(1) (part), (2) (part), s.348(1) (part), s.349(1) (part); FA 1996 Sch.6 para.2; Annex 1, Changes 81, 138.
(3)	Drafting.
901 (1)	ICTA s.348(1) (part), s.349(1) (part); ITEPA 2003 Sch.6 paras.50(2), 51(2); drafting.
(2)	ICTA s.347A(2) (part), (3); FA 1988 s.36(1); ITTOIA 2005 s.727(1), (3), s.728.
(3)	ICTA s.4(1) (part), (2) (part), s.348(1) (part), s.349(1) (part); FA 1996 Sch.6 para.2; ITEPA 2003 Sch.6 para.50(2); Annex 1, Changes 81, 138.
(4)	ICTA s.348(1) (part), s.349(1) (part); ITEPA 2003 Sch.6 para.50(2); Annex 1, Change 81.
(5)	Drafting.
902 (1)	Drafting.
(2)	ICTA s.4(1) (part), (2) (part); FA 1996 Sch.6 para.2; Annex 1, Change 138.
(3)	ICTA s.4(1A) (part), (2) (part); FA 1996 s.73(2), Sch.6 para.2; Annex 1, Change 138.
(4)	ICTA s.4(1A) (part); FA 1996 s.73(2).
(5)	Drafting.
903 (1)	ICTA s.348(2) (part), s.349(1) (part); Annex 1, Change 81.
(2)	ICTA s.125(1) (part); Annex 1, Change 139.
(3)	ICTA s.348(2) (part), s.349(1) (part); drafting.
(4)	Annex 1, Change 140.

<i>Provision</i>	<i>Origin</i>
(5)	ICTA s.4(1) (part), (2) (part), s.348(2) (part), s.349(1) (part); FA 1996 Sch.6 para.2; Annex 1, Changes 81, 138; drafting.
(6)	ICTA s.4(1) (part), (2) (part), s.348(2) (part), s.349(1) (part); FA 1996 Sch.6 para.2; Annex 1, Changes 81, 138; drafting.
(7)	ICTA s.4(1) (part), (2) (part), s.349(1) (part); FA 1996 Sch.6 para.2; drafting.
(8)	Drafting.
(9)	Drafting.
904 (1)	ICTA s.125(1) (part), (2) (part), (3) (part); drafting.
(2)	ICTA s.125(1) (part), (2) (part); ITTOIA 2005 Sch.1 para.107(2).
(3)	ICTA s.125(1) (part), (2) (part); FA 2005 s.91(2).
(4)	ICTA s.125(1) (part), (3) (part); ITTOIA 2005 s.627(1), Sch.1 para.107(3).
(5)	ICTA s.125(1) (part), (3) (part); ITTOIA 2005 s.627(2) (part).
(6)	ICTA s.125(1) (part), (3) (part).
(7)	ICTA s.125(1) (part), (3) (part).
(8)	ICTA s.125(4).
905	ICTA s.347A(6); FA 1988 s.36(1); ITTOIA 2005 s.727(4); drafting.
906 (1)	ICTA s.536(1) (part), s.537 (part), s.537B(1) (part); CDPA 1988 Sch.7 para.36(6); FA 2001 Sch.24 para.4; Annex 1, Change 140.
(2)	ICTA s.536(1) (part), s.537B(1) (part); CDPA 1988 Sch.7 para.36(6).
(3)	ICTA s.536(1) (part), (2) (part), s.537B(1) (part), (2) (part); CDPA 1988 Sch.7 para.36(6).
(4)	ICTA s.536(2) (part), s.537B(2) (part); CDPA 1988 Sch.7 para.36(6).
(5)	ICTA s.4(1) (part), (2) (part), s.349(1) (part), s.536(1) (part), s.537 (part), s.537B(1) (part); CDPA 1988 Sch.7 para.36(6); FA 1996 Sch.6 para.2.
(6)	Drafting.
(7)	Drafting.
(8)	Drafting.
907 (1)	ICTA s.536(1) (part), s.537 (part), s.537B(1) (part); CDPA 1988 Sch.7 para.36(6); drafting.
(2)	ICTA s.536(2) (part), s.537B(2) (part); CDPA 1988 Sch.7 para.36(5), (6).

<i>Provision</i>	<i>Origin</i>
908 (1)	ICTA s.536(3), s.537B(3); CDDPA 1988 Sch.7 para.36(6).
(2)	ICTA s.536(4), s.537B(4); CDDPA 1988 Sch.7 para.36(6).
909 (1)	ICTA s.536(5), s.537B(5); CDDPA 1988 Sch.7 para.36(6).
(2)	ICTA s.536(6), s.537B(6); CDDPA 1988 Sch.7 para.36(6).
(3)	ICTA s.536(1) (part), s.537B(1) (part); CDDPA 1988 Sch.7 para.36(6); drafting.
910 (1)	ICTA s.349ZA(1), s.524(3) (part); ITTOIA 2005 Sch.1 para.149; ITTOIA 2005 Sch.1 para.201(5).
(2)	ICTA s.4(1) (part), (2) (part), s.349(1) (part), s.349ZA(2) (part), s.524(3) (part); FA 1996 Sch.6 para.2; ITTOIA 2005 Sch.1 para.149; ITTOIA 2005 Sch.1 para.201(5).
(3)	ICTA s.349ZA(2) (part), (3), s.524(3) (part); ITTOIA 2005 Sch.1 para.149.
(4)	ICTA s.349ZA(4), s.533(2), (3), (4), (5), (6); FA 1988 Sch.13 para.5; CAA 2001 Sch.2 para.50(1); ITTOIA 2005 Sch.1 para.149.
(5)	ICTA s.349ZA(5), s.532; CAA 2001 s.4, Sch.2 para.49; ITTOIA 2005 Sch.1 para.149.
(6)	Drafting.
(7)	Drafting.
(8)	Drafting.
911 (1)	ICTA s.349E(1) (part); FA 2002 s.96(1).
(2)	ICTA s.349E(1) (part); FA 2002 s.96(1).
(3)	ICTA s.349E(2); FA 2002 s.96(1).
(4)	ICTA s.349E(1) (part), (5) (part); FA 2002 s.96(1).
912 (1)	ICTA s.349E(3) (part); FA 2002 s.96(1); Annex 1, Change 5.
(2)	ICTA s.349E(3) (part); FA 2002 s.96(1); Annex 1, Change 5.
(3)	ICTA s.349E(4); FA 2002 s.96(1); Annex 1, Change 5.
913 (1)	ICTA s.349E(5) (part); FA 2002 s.96(1).
(2)	ICTA s.349E(1) (part), (5) (part); FA 2002 s.96(1).
914 (1)	FA 2004 s.101(1) (part); ITTOIA 2005 Sch.1 para.635.
(2)	FA 2004 s.101(1) (part).
(3)	FA 2004 s.101(2); ITTOIA 2005 Sch.1 para.635.
915 (1)	FA 2004 s.101(3) (part); ITTOIA 2005 Sch.1 para.635; Annex 1, Change 5.
(2)	FA 2004 s.101(3) (part); ITTOIA 2005 Sch.1 para.635.
(3)	FA 2004 s.101(4).

<i>Provision</i>	<i>Origin</i>
916 (1)	FA 2004 s.101(5) (part); ITTOIA 2005 Sch.1 para.635.
(2)	FA 2004 s.101(5) (part); ITTOIA 2005 Sch.1 para.635; Annex 1, Change 5.
917 (1)	FA 2004 s.101(8); ITTOIA 2005 Sch.1 para.635.
(2)	FA 2004 s.101(9); ITTOIA 2005 Sch.1 para.635.
918 (1)	FA 2006 s.139(1) (part), (2) (part), Sch.17 para.30 (part).
(2)	FA 2006 s.139(1) (part), (2) (part).
(3)	FA 2006 s.139(2) (part).
(4)	FA 2006 s.139(2) (part).
(5)	ICTA Sch.23A para.4(3A) (part); FA 1991 Sch.13 para.1; FA 1996 s.159(5); FA 2006 s.139(2) (part).
(6)	FA 2006 s.139(2) (part).
(7)	FA 2006 s.139(2) (part).
919 (1)	ICTA s.4(1A) (part), (2) (part), Sch.23A para.3(1) (part), (4) (part); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.11(1).
(2)	ICTA s.4(1A) (part), (2) (part), Sch.23A para.3(2) (part); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.11(1); drafting.
(3)	ICTA Sch.23A para.3(2) (part); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.11(1); drafting.
(4)	Drafting.
(5)	Drafting.
920 (1)	ICTA Sch.23A para.3(1) (part), (4) (part), (5) (part); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.11(1).
(2)	ICTA Sch.23A para.3(5) (part); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.11(1).
(3)	ICTA Sch.23A para.3(6) (part); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.11(1).
(4)	ICTA Sch.23A paras.3(6) (part), 3A(1) (part); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.11(1); drafting.
(5)	Drafting.
(6)	Drafting.
(7)	Drafting.
921 (1)	ICTA Sch.23A para.3A(1) (part), (2) (part); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.11(1).
(2)	ICTA Sch.23A para.3A(1) (part); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.11(1).
(3)	ICTA Sch.23A para.1(1) (part); FA 1991 Sch.13 para.1.

<i>Provision</i>	<i>Origin</i>
922 (1)	ICTA Sch.23A para.4(1) (part), (2) (part), (3) (part); FA 1991 Sch.13 para.1; FA 1996 s.159(4).
(2)	ICTA Sch.23A para.4(2) (part); FA 1991 Sch.13 para.1.
(3)	Drafting.
(4)	Drafting.
923 (1)	ICTA Sch.23A para.4(1) (part), (3) (part); FA 1991 Sch.13 para.1; FA 1996 s.159(4).
(2)	ICTA Sch.23A para.4(3) (part), (3A); FA 1991 Sch.13 para.1; FA 1996 s.159(4); FA 1996 s.159(5).
(3)	ICTA Sch.23A para.4(3) (part); FA 1991 Sch.13 para.1; FA 1996 s.159(4).
(4)	ICTA Sch.23A para.4(2) (part); FA 1991 Sch.13 para.1; drafting.
(5)	Drafting.
(6)	Drafting.
924 (1)	ICTA Sch.23A para.4(3B) (part); FA 1991 Sch.13 para.1; FA 1996 s.159(5).
(2)	ICTA Sch.23A para.4(3B) (part); FA 1991 Sch.13 para.1; FA 1996 s.159(5).
925 (1)	ICTA Sch.23A para.4(7) (part); FA 1991 Sch.13 para.1; FA 1996 s.159(6); Annex 1, Change 141.
(2)	ICTA Sch.23A para.4(7) (part); FA 1991 Sch.13 para.1; FA 1996 s.159(6).
(3)	ICTA Sch.23A para.4(3) (part), (7AA) (part); FA 1991 Sch.13 para.1; FA 1996 s.159(6).
(4)	ICTA Sch.23A para.4(7AA) (part); FA 1991 Sch.13 para.1; FA 1996 s.159(6).
(5)	ICTA Sch.23A para.4(7) (part); FA 1991 Sch.13 para.1; FA 1996 s.159(6); drafting.
926 (1)	ICTA Sch.23A paras.1(1) (part), 2(1) (part), 3(1) (part), (10) (part), 4(1) (part), 4(2A) (part), 7(1) (part); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.10(1); FA 1997 Sch.10 para.11(1); FA 2006 s.139(1) (part), (2) (part), Sch.17 para.30.
(2)	FA 2003 s.153(2) (part).
927	ICTA Sch.23A para.8(4) (part); FA 1991 Sch.13 para.1; drafting.
928 (1)	ICTA s.214(1) (part).
(2)	ICTA s.4(1) (part), (2) (part), s.214(1) (part), s.349(1) (part); FA 1996 Sch.6 para.2.
(3)	Drafting.
(4)	Drafting.

<i>Provision</i>	<i>Origin</i>
(5)	ICTA s.214(1) (part).
929 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
(5)	Drafting.
(6)	Drafting.
930 (1)	ICTA s.349A(1), (6) (part); FA 2001 s.85(1) (part); FA 2002 s.94(1) (part).
(2)	ICTA s.349A(3), (4); FA 2001 s.85(1) (part).
(3)	ICTA s.349A(2); FA 2001 s.85(1) (part).
(4)	ICTA s.349A(5); FA 2001 s.85(1) (part).
931 (1)	ICTA s.349C(1), (4) (part); FA 2001 s.85(1) (part); FA 2002 s.94(3) (part); Annex 1, Change 5.
(2)	ICTA s.349C(2); FA 2001 s.85(1) (part); FA 2002 s.94(3) (part).
(3)	ICTA s.349C(3); FA 2001 s.85(1) (part).
(4)	Drafting.
932	ICTA s.349A(6) (part), s.349C(4) (part), s.349D(2) (part); FA 2001 s.85(1) (part); FA 2002 s.94(1) (part), (3) (part).
933	ICTA s.349B(1); FA 2001 s.85(1) (part).
934 (1)	ICTA s.349B(2) (part); FA 2001 s.85(1) (part); drafting.
(2)	ICTA s.349B(2) (part); FA 2001 s.85(1) (part).
(3)	ICTA s.349B(2) (part); FA 2001 s.85(1) (part); FA 2003 s.153(1) (part).
(4)	ICTA s.349B(2) (part); FA 2001 s.85(1) (part).
935 (1)	ICTA s.349B(4) (part); drafting.
(2)	ICTA s.349B(4) (part); FA 2001 s.85(1) (part); FA 2002 s.94(2) (part).
(3)	ICTA s.349B(4) (part); FA 2001 s.85(1) (part); FA 2002 s.94(2) (part).
936 (1)	ICTA s.349B(3) (part); FA 2001 s.85(1) (part); InCTA349B(3)O 2002 art.2; drafting.
(2)	ICTA s.349B(3) (part); FA 2001 s.85(1) (part); FA 2002 s.94(2) (part); FA 2004 Sch.35 para.16; RP(SS)R 2006 reg.5.
(3)	ICTA s.349B(8) (part); FA 2001 s.85(1) (part); FA 2002 s.94(2) (part).

<i>Provision</i>	<i>Origin</i>
937 (1)	ICTA s.349B(6) (part); drafting.
(2)	ICTA s.349B(6) (part); FA 2001 s.85(1) (part); FA 2002 s.94(2) (part).
(3)	ICTA s.349B(6) (part); FA 2001 s.85(1) (part); FA 2002 s.94(2) (part).
(4)	ICTA s.349B(7) (part); FA 2001 s.85(1) (part); FA 2002 s.94(2) (part).
(5)	ICTA s.349B(7) (part); FA 2001 s.85(1) (part); FA 2002 s.94(2) (part); FA 2003 s.153(1) (part).
(6)	ICTA s.349B(7) (part); FA 2001 s.85(1) (part); FA 2002 s.94(2) (part).
(7)	ICTA s.349B(8) (part); FA 2001 s.85(1) (part); FA 2002 s.94(2) (part).
938 (1)	ICTA s.349D(1) (part), (2) (part); FA 2001 s.85(1) (part); FA 2002 s.94(4) (part).
(2)	ICTA s.349D(1) (part); FA 2001 s.85(1) (part).
939 (1)	ICTA s.582(2) (part); ITTOIA 2005 Sch.1 para.243(3) (part); drafting.
(2)	ICTA s.582(2) (part), (2A); FA 1996 Sch.6 para.14.
(3)	ICTA s.582(2) (part); drafting.
(4)	ICTA s.582(2) (part); Annex 1, Change 147; drafting.
(5)	Drafting.
(6)	ICTA s.582(4).
940 (1)	ICTA s.582(2) (part); FA 1996 Sch.20 para.32.
(2)	ICTA s.582(2) (part); drafting.
(3)	ICTA s.582(2) (part); FA 1996 Sch.20 para.32; drafting.
941 (1)	Drafting.
(2)	ICTA s.469(3) (part), (4) (part), (5) (part), (6) (part); FA 1994 Sch.14 para.5; ITTOIA 2005 Sch.1 para.181(4); drafting.
(3)	ICTA s.348(1A) (part), s.349(1A) (part), s.469(3) (part), (4) (part), (5) (part), (6) (part); FA 1994 Sch.14 para.5; ITTOIA 2005 Sch.1 paras.147(2), 148(2), 181(4); drafting.
(4)	Drafting.
(5)	ICTA s.348(1A) (part), s.349(1A) (part), s.469(3) (part), (4) (part), (5) (part), (6) (part); FA 1994 Sch.14 para.5; ITTOIA 2005 Sch.1 paras.147(2), 148(2), 181(4); drafting.
(6)	Drafting.

<i>Provision</i>	<i>Origin</i>
942 (1)	ICTA s.348(1) (part), s.349(1) (part); ITEPA 2003 Sch.6 para.50(2), 51(2); drafting.
(2)	ICTA s.348(1) (part), s.349(1) (part); ITEPA 2003 Sch.6 para.50(2), 51(2); Annex 1, Change 81.
(3)	ICTA s.348(1) (part), s.349(1) (part); ITEPA 2003 Sch.6 para.50(2), 51(2).
(4)	ICTA s.469(5A); FA 1988 s.71.
(5)	ICTA s.469(5B); FA 1988 s.71.
943 (1)	ICTA s.469(5C) (part); FA 1988 s.71.
(2)	ICTA s.469(5C) (part); FA 1988 s.71.
(3)	ICTA s.469(5C) (part); FA 1988 s.71.
944 (1)	ICTA s.777(9) (part); Annex 1, Change 5.
(2)	ICTA s.4(1) (part), (2) (part), s.349(1) (part), s.777(9) (part); ITTOIA 2005 Sch.1 para.313(2); Annex 1, Change 5.
(3)	ICTA s.777(9) (part).
(4)	Drafting.
945 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
(5)	Drafting.
(6)	Drafting.
(7)	Drafting.
(8)	Drafting.
946	ICTA s.350(1) (part), (4) (part), s.477A(1) (part), s.480A(2), (3) (part), Sch.16 para.1, Sch.23A para.3(7); FA 1990 Sch.5 para.7(1); IT(BS)(DI)R 1990 reg.10(1), (2), (3) (part); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.11(1); Annex 1, Changes 81, 126, 147.
947 (1)	Drafting.
(2)	ICTA Sch.16 para.2(2) (part); IT(BS)(DI)R 1990 reg.10(3) (part); FA 1991 Sch.11 para.3(1); Annex 1, Change 142.
(3)	ICTA Sch.16 para.2(2) (part); IT(BS)(DI)R 1990 reg.10(3) (part); FA 1991 Sch.11 para.3(1); Annex 1, Change 142.
(4)	ICTA Sch.16 para.2(2) (part); IT(BS)(DI)R 1990 reg.10(3) (part); FA 1991 Sch.11 para.3(1); IT(BS)(AP)R 1991 reg.3(2) (part); Annex 1, Change 126.
948 (1)	ICTA s.480A(4) (part); FA 1990 Sch.5 para.7(1).
(2)	ICTA s.834(1).



<i>Provision</i>	<i>Origin</i>
949 (1)	ICTA Sch.16 para.2(1) (part).
(2)	ICTA Sch.16 para.2(1) (part), (2) (part); Annex 1, Change 143.
(3)	ICTA Sch.16 para.2(3).
(4)	ICTA Sch.16 para.3 (part); drafting.
950 (1)	ICTA Sch.16 para.9 (part).
(2)	ICTA Sch.16 para.9 (part).
(3)	ICTA Sch.16 para.3 (part); Annex 1, Change 144; drafting.
951 (1)	ICTA Sch.16 para.4(1) (part), 9 (part); drafting.
(2)	Drafting.
(3)	ICTA Sch.16 para.4(1) (part).
952 (1)	ICTA Sch.16 para.5(1) (part).
(2)	ICTA Sch.16 para.5(1) (part); Annex 1, Change 143.
(3)	ICTA Sch.16 para.5(1) (part).
(4)	ICTA Sch.16 para.5(1) (part); FA 1991 Sch.11 para.4(1), (2).
(5)	ICTA Sch.16 para.5(1) (part); FA 1991 Sch.11 para.4(1), (2).
953 (1)	ICTA Sch.16 para.5(1) (part); FA 1991 Sch.11 para.4(1), (2).
(2)	ICTA Sch.16 para.5(1) (part), 7 (part).
(3)	ICTA Sch.16 para.5(1) (part), (2) (part), 7 (part).
(4)	ICTA Sch.16 para.5(2) (part); Annex 1, Change 143.
(5)	Drafting.
(6)	ICTA s.480A(3) (part), Sch.16 para.7 (part); FA 1990 Sch.5 para.7(1).
(7)	ICTA s.480A(3) (part), (4) (part), Sch.16 para.5(1) (part); FA 1990 Sch.5 para.7(1).
954 (1)	ICTA Sch.16 para.6(1) (part).
(2)	ICTA Sch.16 para.6(1) (part).
(3)	ICTA Sch.16 para.6(2).
(4)	ICTA Sch.16 para.6(5) (part); DAA(S)A 2002 Sch.3 para.19.
955 (1)	ICTA Sch.16 para.6(3) (part).
(2)	ICTA Sch.16 para.6(3) (part).
(3)	ICTA Sch.16 para.6(4).

<i>Provision</i>	<i>Origin</i>
(4)	ICTA Sch.16 para.6(5) (part); DAA(S)A 2002 Sch.3 para.19.
956 (1)	ICTA Sch.16 para.4(1) (part).
(2)	ICTA Sch.16 para.4(1) (part).
(3)	ICTA Sch.16 para.4(1) (part).
957 (1)	ICTA Sch.16 para.4(2) (part); FA 1996 Sch.23 para.11; Annex 1, Change 143.
(2)	ICTA Sch.16 para.4(2) (part); FA 1996 Sch.23 para.11.
958 (1)	ICTA Sch.16 para.7A(1) (part); FA 1996 Sch.23 para.12; Annex 1, Changes 143, 145.
(2)	ICTA Sch.16 para.7A(1); FA 1996 Sch.23 para.12.
(3)	ICTA Sch.16 para.7A(3) (part); FA 1996 Sch.23 para.12.
(4)	ICTA Sch.16 para.7A(3) (part); FA 1996 Sch.23 para.12.
959 (1)	ICTA Sch.16 para.10(1) (part), 11 (part).
(2)	ICTA Sch.16 para.10(1) (part).
(3)	ICTA Sch.16 para.10(1) (part).
(4)	ICTA Sch.16 para.10(1) (part); FA 1989 s.149(3) (part).
(5)	ICTA Sch.16 para.11 (part).
(6)	ICTA Sch.16 para.11 (part).
960 (1)	ICTA Sch.16 para.10(2), (3).
(2)	ICTA Sch.16 para.10(4).
(3)	ICTA Sch.16 para.10(5).
961	ICTA Sch.16 para.11 (part).
962 (1)	ICTA s.350(4) (part), s.477A(1) (part), (2) (part); Annex 1, Change 146.
(2)	ICTA s.350(5).
(3)	ICTA s.350(6) (part).
(4)	ICTA s.350(6) (part).
(5)	ICTA s.350(7).
(6)	ICTA s.350(4) (part).
963 (1)	ICTA s.350(1) (part); Annex 1, Change 147.
(2)	ICTA s.350(1) (part); drafting.
(3)	ICTA s.350(1) (part); drafting.
(4)	ICTA s.350(3).

<i>Provision</i>	<i>Origin</i>
964 (1)	ICTA s.348(1) (part), (2) (part), s.350(1) (part); ITEPA 2003 Sch.6 para.50(2); Annex 1, Changes 81, 147; drafting.
(2)	ICTA s.469(4), (5); Annex 1, Changes 81, 147.
(3)	ICTA s.348(1) (part), (2) (part), s.350(1) (part); ITEPA 2003 Sch.6 para.50(2); Annex 1, Change 81; drafting.
(4)	ICTA s.348(1) (part), (2) (part), s.350(1) (part); ITEPA 2003 Sch.6 para.50(2); Annex 1, Change 81; drafting.
(5)	Annex 1, Change 81; drafting.
965 (1)	Drafting.
(2)	Drafting.
966 (1)	ICTA s.555(1) (part), (2) (part), (3) (part).
(2)	ICTA s.555(2) (part), (3) (part); drafting.
(3)	ICTA s.555(2) (part).
(4)	ICTA s.555(3) (part).
(5)	Drafting.
(6)	ICTA s.555(6).
(7)	ICTA s.555(1) (part), (2) (part), (3) (part).
967 (1)	ICTA s.555(4) (part).
(2)	ICTA s.555(4) (part).
(3)	ICTA s.558(2).
(4)	ICTA s.558(3).
968 (1)	ICTA s.555(8) (part).
(2)	ICTA s.555(8) (part).
(3)	ICTA s.555(8) (part).
(4)	ICTA s.555(9).
(5)	ICTA s.555(10) (part).
(6)	ICTA s.555(10) (part).
(7)	ICTA s.555(11).
969 (1)	ICTA s.555(7).
(2)	ICTA s.558(5).
970 (1)	ICTA s.558(1).
(2)	ICTA s.558(4) (part); Annex 1, Change 5.
(3)	ICTA s.558(4) (part).
(4)	ICTA s.555(5).
(5)	ICTA s.558(6); drafting.

<i>Provision</i>	<i>Origin</i>
971 (1)	ICTA s.42A(1) (part); ITTOIA 2005 Sch.1 para.25(2); Annex 1, Change 147.
(2)	ICTA s.42A(1) (part); ITTOIA 2005 Sch.1 para.25(2), (3).
(3)	ICTA s.42A(2); ITTOIA 2005 Sch.1 para.25(3).
(4)	ICTA s.42A(3) (part).
(5)	ICTA s.42A(3) (part).
972 (1)	ICTA s.42A(4).
(2)	ICTA s.42A(5).
(3)	ICTA s.42A(6) (part).
(4)	ICTA s.42A(6) (part).
(5)	ICTA s.42A(7).
(6)	Drafting.
973 (1)	FA 2006 s.122(1) (part), (5) (part), Sch.17 paras.19(1), (3), 32(8) (part).
(2)	FA 2006 s.122(1) (part), (5) (part).
(3)	FA 2006 Sch.17 para.19(1), (3), 32(8).
(4)	FA 2006 s.105(3) (part), s.134(2), Sch.17 para.2 (part).
(5)	FA 2006 Sch.17 para.3(1).
(6)	Drafting.
974 (1)	FA 2006 s.122(2).
(2)	FA 2006 s.122(3).
(3)	FA 2006 s.122(4).
(4)	FA 2006 s.144.
(5)	FA 2006 s.122(5) (part), Sch.17 para.19(3).
(6)	Drafting.
975 (1)	ICTA s.352(1) (part), Sch.23A para.3(8) (part); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.11(1).
(2)	ICTA s.352(1) (part), Sch.23A para.3(8) (part); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.11(1); Annex 1, Change 148.
(3)	ICTA s.352(1) (part); drafting.
(4)	ICTA s.352(1) (part); drafting.
(5)	ICTA s.352(1) (part), Sch.23A para.3(8) (part); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.11(1).
(6)	ICTA s.352(2), Sch.23A para.3(9); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.11(1).
(7)	Drafting.

<i>Provision</i>	<i>Origin</i>
976 (1)	ICTA s.818(1) (part), (2) (part).
(2)	ICTA s.818(1) (part), (2) (part).
(3)	ICTA s.818(1) (part).
(4)	ICTA s.818(2) (part); ITTOIA 2005 Sch.1 para.328(2).
(5)	ICTA s.818(2) (part).
(6)	ICTA s.818(3); ITTOIA 2005 Sch.1 para.328(3).
977 (1)	ICTA s.7(1) (part).
(2)	ICTA s.7(4).
(3)	Drafting.
978 (1)	ICTA s.829(1).
(2)	ICTA s.829(3) (part).
979 (1)	ICTA s.582A(1) (part); FA 1991 s.118(1); FA 1996 Sch.29 para.6.
(2)	ICTA s.582A(5); FA 1991 s.118(1).
(3)	ICTA s.582A(4) (part); FA 1991 s.118(1); Annex 1, Change 81.
(4)	ICTA s.582A(4) (part), Sch.23A paras.3(2) (part), 4(2) (part); FA 1991 s.118(1); FA 1991 Sch.13 para.1.
980 (1)	FA 2002 Sch.26 para.51 (part).
(2)	FA 2002 Sch.26 para.51 (part).
981	ICTA s.581A; ITTOIA 2005 Sch.1 para.242.
982	Drafting.
983	ICTA s.481(3); drafting.
984 (1)	ICTA s.349(5); FA 2002 s.95(3) (part).
(2)	ICTA s.349(6); FA 2002 s.95(3) (part).
985 (1)	ICTA s.349(4) (“qualifying certificate of deposit”), s.482(6) (“qualifying certificate of deposit”); FA 1990 Sch.5 para.9(2); IT(BS)(DI)R 1990 reg.2(1) (“qualifying certificate of deposit”); FA 1991 Sch.11 para.1(5); IT(BS)(DI)(ANo.2)R 1992 reg.3; Annex 1, Change 149.
(2)	ICTA s.349(4) (“qualifying certificate of deposit”), s.482(6) (“qualifying certificate of deposit”); IT(BS)(DI)R 1990 reg.2(1) (“qualifying certificate of deposit”); FA 1991 Sch.11 para.1(5); IT(BS)(DI)(ANo.2)R 1992 reg.3.
(3)	Drafting.

<i>Provision</i>	<i>Origin</i>
986 (1)	ICTA s.349(4) (“qualifying certificate of deposit”), s.482(6) (“qualifying certificate of deposit”); FA 1990 Sch.5 para.9(2); IT(BS)(DI)R 1990 reg.2(1) (“qualifying certificate of deposit”); FA 1991 Sch.11 para.1(5); IT(BS)(DI)(ANo.2)R 1992 reg.3; ITTOIA 2005 Sch.1 paras.148(5) (part), 187(2); Annex 1, Change 149.
(2)	ICTA s.349(4) (“qualifying certificate of deposit”), s.482(6) (“qualifying certificate of deposit”); IT(BS)(DI)R 1990 reg.2(1) (“qualifying certificate of deposit”); FA 1991 Sch.11 para.1(5); IT(BS)(DI)(ANo.2)R 1992 reg.3.
(3)	ICTA s.349(4) (“uncertificated eligible debt security units”), s.482(6) (“uncertificated eligible debt security units”); ITTOIA 2005 s.552(2) (“uncertificated eligible debt security units”), Sch.1 para.148(5) (part).
(4)	ITTOIA 2005 s.552(2) (“eligible debt security”), (2) (“uncertificated”), (2) (“unit”).
(5)	Drafting.
987	ICTA s.349(4) (part); FA 1991 Sch.11 para.1(5) (part); FA 2000 s.111(2) (part).
988 (1)	ICTA s.832(1) (part); drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
(5)	Drafting.
989	ICTA s.469(6A), s.832(1) (part), s.833(1), (2), s.838(1) (part), s.842AA(1) (part); FA 1989 s.111(3); FA 1993 Sch.6 para.15; FA 1994 s.113(3); FA 1996 s.167(4); F(No.2)A 1997 Sch.4 para.22; FA 1998 s.118(10); FA 1999 s.22(10); CAA 2001 s.577(1) (part); FA 2002 s.103(1); FA 2002 Sch.33 para.17 (part); ITEPA 2003 s.721(1) (part); FA 2003 s.148(6); FA 2004 s.50(5); FA 2004 s.279(1) (part); FA 2004 Sch.35 para.35(2), (3); ITTOIA 2005 s.878(1) (part); ITTOIA 2005 Sch.1 para.337; TF(RS)O 1996 Sch.2 para.22; TCPR 2005 reg.99; Annex 1, Changes 150, 151; drafting.
990 (1)	ICTA s.832(1) (“Act”); Annex 1, Change 152.
(2)	Drafting.
991 (1)	ICTA s.840A(1) (part); FA 1996 Sch.37 para.1(1).
(2)	ICTA s.840A(1) (part), (3) (part); FA 1996 Sch.37 para.1(1); EIB(DIO)O 1996 art.3; FISMA(CA)(T)O 2001 art.46; Annex 1, Change 135.
(3)	ICTA s.840A(1) (part); FISMA(CA)(T)O 2001 art.46; FISMA(CA)(T)O 2002 art.2; FA 2004 Sch.35 para.36.
(4)	ICTA s.840A(3) (part); FA 1996 Sch.37 para.1(1).

<i>Provision</i>	<i>Origin</i>
992 (1)	ICTA s.832(1) (“company”).
(2)	ICTA s.832(2) (part).
(3)	ICTA s.832(2) (part).
993 (1)	ICTA s.839(1) (part).
(2)	ICTA s.839(2) (part); TCPR 2005 reg.100.
(3)	ICTA s.839(3) (part), (3A); FA 1995 Sch.17 para.20; FA 2006 Sch.13 para.25.
(4)	ICTA s.839(4) (part); TCPR 2005 reg.100.
(5)	ICTA s.839(5) (part).
(6)	ICTA s.839(6) (part).
(7)	ICTA s.839(7) (part).
994 (1)	ICTA s.839(3) (part), (3B) (part), (8) (part); FA 1995 Sch.17 para.20; ITTOIA 2005 Sch.1 para.341; FA 2006 Sch.13 para.25.
(2)	ICTA s.839(8) (part).
(3)	ICTA s.839(3B) (part); FA 2006 Sch.13 para.25; drafting.
(4)	ICTA s.839(1) (part).
995 (1)	ICTA s.840 (part).
(2)	ICTA s.840 (part).
(3)	ICTA s.840 (part).
996 (1)	ICTA s.397(5) (part), s.832(1) (part); ITTOIA 2005 s.876(1); ITTOIA 2005 Sch.1 para.169(2).
(2)	ICTA s.832(1) (part); ITTOIA 2005 s.876(2); drafting.
(3)	FA 1995 s.154(1) (part); ITTOIA 2005 s.876(3).
(4)	FA 1995 s.154(1) (part); ITTOIA 2005 s.876(4).
(5)	ICTA s.832(1) (part); ITTOIA 2005 s.876(5).
(6)	FA 1995 s.154(3); ITTOIA 2005 s.876(6).
(7)	ICTA s.832(1) (part); drafting.
997 (1)	ICTA s.832(1) (part); FA 2004 s.50(1) (part), (5) (part).
(2)	ICTA s.832(1) (part); FA 2004 s.50(4) (part), (5) (part).
(3)	ICTA s.832(1) (part); FA 2004 s.50(1) (part), (5) (part).
(4)	ICTA s.832(1) (part); FA 2002 s.103(1).
(5)	ICTA s.832(1) (part); FA 2004 s.50(2), (3), (5) (part).
(6)	ICTA s.832(1) (part); FA 2004 s.50(4) (part), (5) (part); drafting.
998 (1)	ITTOIA 2005 s.877(1); drafting.
(2)	ITTOIA 2005 s.877(2); drafting.

<i>Provision</i>	<i>Origin</i>
(3)	ITTOIA 2005 s.877(3); drafting.
999 (1)	ICTA s.842A(1) (part), (2); FA 1990 s.127(1); LGFA 1992 Sch.13 para.57; LGFA(CTP)O 1992 reg.3; FA 1995 s.144; Fire and Rescue Services Act 2004 (c. 21) Sch.1 para.64.
(2)	ICTA s.842A(1) (part), (3); FA 1990 s.127(1); LG(S)A 1994 Sch.13 para.155.
(3)	ICTA s.842A(1) (part), (4); FA 1990 s.127(1).
(4)	ICTA s.842A(5); FA 1990 s.127(1).
1000 (1)	ICTA s.519(3) (part), s.832(1) (part); FA 1990 Sch.18 para.5(3).
(2)	ICTA s.519(3) (part).
(3)	ICTA s.519(3) (part).
(4)	ICTA s.519(3) (part).
(5)	ICTA s.519(3) (part).
1001 (1)	ICTA s.837C(1) (part); FA 2004 Sch.27 para.1.
(2)	ICTA s.837C(3); FA 2004 Sch.27 para.1.
(3)	ICTA s.837C(2) (part); FA 2004 Sch.27 para.1.
(4)	ICTA s.837C(1) (part), (2) (part); FA 2004 Sch.27 para.1.
(5)	ICTA s.837C(4); FA 2004 Sch.27 para.1.
1002 (1)	ICTA s.837C(5); FA 2004 Sch.27 para.1.
(2)	ICTA s.837C(6); FA 2004 Sch.27 para.1.
1003 (1)	ICTA s.837B(1); FA 2000 Sch.19 para.2.
(2)	ICTA s.837B(2); FA 2000 Sch.19 para.2.
1004 (1)	ICTA s.832(1) (part), s.842B(1); FA 2001 Sch.25 para.1(1).
(2)	ICTA s.842B(2); FA 2001 Sch.25 para.1(1).
1005 (1)	ICTA s.841(1).
(2)	ICTA s.841(2) (part).
(3)	ICTA s.841(2) (part).
1006 (1)	ICTA s.837A(1); FA 2000 Sch.19 para.1(1).
(2)	ICTA s.837A(2); FA 2000 Sch.19 para.1(1); FA 2002 s.103(4).
(3)	ICTA s.837A(3); FA 2000 Sch.19 para.1(1).
(4)	ICTA s.837A(4); FA 2000 Sch.19 para.1(1).
(5)	ICTA s.837A(6); FA 2000 Sch.19 para.1(1).
1007 (1)	ICTA s.469(7) (part), s.832(1) (“unit trust scheme”); FIS-MA 2000 Sch.20 para.4(4).
(2)	ICTA s.469(7) (part), s.832(1) (“unit trust scheme”).



<i>Provision</i>	<i>Origin</i>
(3)	ICTA s.469(8).
(4)	Drafting.
1008 (1)	ICTA s.363(3), s.832(1) (part), Sch.15B para.2(2) (part); AFT(S)A 2000 Sch.12 para.50(5); ITEPA 2003 s.721(2); ITTOIA 2005 s.879(1) (part); drafting.
(2)	ITTOIA 2005 s.879(2); drafting.
1009	ICTA s.832(1) (part).
1010	ICTA s.841(3); FISMA 2000 Sch.20 para.4(6).
1011	ICTA s.282; FA 1988 Sch.3 para.11; TCPR 2005 reg.62.
1012 (1)	Drafting.
(2)	ICTA s.1A(6) (part), s.833(3) (part); FA 1996 s.73(1); ITTOIA 2005 Sch.1 paras.3(7), 338(2); drafting.
(3)	ICTA s.1A(6) (part), s.833(3) (part); FA 1996 s.73(1); Annex 1, Change 153.
(4)	ICTA s.1A(6) (part), s.833(3) (part); FA 1996 s.73(1); Annex 1, Change 153.
(5)	ICTA s.1A(6) (part), s.833(3) (part); FA 1996 s.73(1); ITTOIA 2005 Sch.1 para.3(8).
(6)	Drafting.
1013	ICTA s.830(1).
1014 (1)	ICTA s.828(1) (part); ITEPA 2003 Sch.6 para.105.
(2)	ICTA s.312(1D), s.828(1) (part), (2), (5), (6), Sch.28B para.2(5); FA 1989 s.178(6); FA 1994 Sch.15 para.27; FA 1995 Sch.14; FA 1996 Sch.7 para.24; ITEPA 2003 Sch.6 para.105; FA 2004 Sch.35 para.34; ITTOIA 2005 Sch.1 para.334(3).
(3)	ICTA s.828(1) (part); FA 1995 s.127(12) (part), s.128(3) (part); FA 2003 s.151(2) (part), Sch.26 para.3(3) (part); FA 2006 s.75(7) (part).
(4)	ICTA s.828(3) (part); FA 1995 s.127(12) (part), s.128(3) (part); FA 2003 s.151(2) (part), Sch.26 para.3(3) (part).
(5)	ICTA s.828(4) (part); FA 1990 s.17(3); FA 1991 s.118(2); FA 1996 Sch.37 para.1(2).
(6)	ICTA s.828(4) (part).
1015 (1)	ICTA s.827A(1); ITTOIA 2005 Sch.1 para.333.
(2)	ICTA s.827A(2); ITTOIA 2005 Sch.1 para.333.
(3)	ICTA s.827A(3); ITTOIA 2005 Sch.1 para.333.
(4)	ICTA s.827A(4); ITTOIA 2005 Sch.1 para.333.
(5)	ICTA s.827A(5); ITTOIA 2005 Sch.1 para.333.

<i>Provision</i>	<i>Origin</i>
1016 (1)	ICTA s.836B(1); ITTOIA 2005 Sch.1 para.340.
(2)	ICTA s.836B(2); ITTOIA 2005 Sch.1 para.340.
(3)	ICTA s.836B(4); ITTOIA 2005 Sch.1 para.340.
(4)	ICTA s.836B(3); ITTOIA 2005 Sch.1 para.340.
1017	Drafting.
1018 (1)	Annex 1, Change 152.
(2)	ICTA s.832(1) (“Act”); Annex 1, Change 152.
1019	ICTA s.56(5) (“certificate of deposit”), s.349(4) (“certificate of deposit”), s.482(6) (“certificate of deposit”), s.506(4) (part), Sch.20 para.8; ITTOIA 2005 s.552(2) (“certificate of deposit”), Sch.1 paras.148(5), 187(2).
1020 (1)	TMA 1970 s.42(11), Sch.1A paras.1 (part), 2(3), (4), (5).
(2)	Drafting.
1021 (1)	ICTA s.384A(7), s.587B(5) (part), (10A) (part), s.727A(3), s.730B(5) (part), s.736D(9) (part), s.737B(8) (part), s.737E(9) (part), s.741A(6), s.776(13) (part); FA 1990 s.25(11); FA 1994 s.122; FA 1995 s.80(1), s.83(1); FA 1995 s.79(1), s.127(17) (part); FA 2000 s.43(1); FA 2002 Sch.16 para.51(3); FA 2003 Sch.26 para.7(3); FA 2004 s.139(5); FA 2006 s.75(8); FA 2006 Sch.6 para.3(3).
(2)	TIA 1961 Sch.1 (part); ICTA s.289(9) (part), s.291B(10), s.293(8AA), s.308(2) (part), Sch.28B para.5A(2) (part), 10(3) (part); FA 1994 Sch.15 para.5 (part); FA 2000 Sch.17 para.11; FA 2002 Sch.16 para.14(3) (part); FA 2004 Sch.18 para.1(8) (part), Sch.19 para.10; Annex 1, Change 100.
1022 (1)	ICTA s.312(1) (part), s.481(5) (part), Sch.28B para.13(1) (part); FA 1995 Sch.14.
(2)	Drafting.
1023	ICTA s.349E(1) (part), s.686(2A) (part), s.689A(1) (part); FA 1993 Sch.6 para.8(3); FA 1995 s.128(1) (part); FA 1996 Sch.6 para. 16; FA 2002 s.96(1).
1024	ICTA s.50(7), s.722A(5) (part), Sch.23A para.3A(2) (part); FA 1991 Sch.13 para.1; FA 1997 Sch.10 para.11(1); F(No.2)A 1997 s.37(4), (7).
1025 (1)	ICTA s.348(1) (part), (2) (part), s.349(1) (part); Annex 1, Change 82.
(2)	ICTA s.348(1) (part), (2) (part), s.349(1) (part); FA 1990 s.25(2) (part); FA 2000 s.39(3) (part); FA 2002 s.98(3); Annex 1, Changes 82, 154.
(3)	FA 1990 s.25(2) (part); FA 2000 s.39(3) (part); FA 2002 s.98(3); Annex 1, Change 82.
(4)	ICTA s.348(1) (part), (2) (part), s.349(1) (part); Annex 1, Change 82.

<i>Provision</i>	<i>Origin</i>
(5)	Drafting.
1026	ICTA s.348(4), s.804(6) (part); FA 1990 s.25(2) (part); FA 2000 s.39(3) (part); FA 2002 s.98(3); ITTOIA 2005 s.685A(4) (part); ITTOIA 2005 Sch.1 para.146(3); FA 2006 Sch.13 para.6(1); Annex 1, Change 82; drafting.
Sch.1	
para.28	ICTA s.257A(5A) (part), s.257AB(5) (part), s.835(5) (part); FA 1988 Sch.3 para.22; FA 1990 s.25(9A); FA 2000 s.39(6); FA 2004 s.192(5); Annex 1, Change 8; drafting.
para.32(2)	Annex 1, Change 7.
para.32(3)	Annex 1, Change 7.
para.33(2)	Annex 1, Change 7.
para.33(3)	Annex 1, Change 7.
para.33(4)	Annex 1, Change 7.
para.33(5)	Annex 1, Change 7.
para.33(7)	Annex 1, Change 7.
para.35(3)	Annex 1, Change 7.
para.35(6)	Annex 1, Change 7.
para.44	Annex 1, Change 56.
para.72	Annex 1, Change 155.
para.83	ICTA s.832(1) (“industrial assurance business”); FA 1996 s.167(4); ADO 2001 art.2.
para.114	ICTA s.555(6), s.556(5); Annex 1, Change 156.
para.121	ICTA s.576(4), (5) (part); FA 1998 s.80(3) (part), (4) (part); FA 2001 Sch.15 para.38(2) (part).
para.122	ICTA s.293(2), (3A) (part), (3B), (3C), (3D), (3E), (3F), s.576(4A) (part); FA 1994 Sch.15 para.7 (part); FA 1997 Sch.8 para.4(2); FA 1998 s.80(3) (part); FA 2001 Sch.15 paras.4, 12(2), 14(2); Annex 1, Changes 41, 42, 43; drafting.
para.123	ICTA s.293(4A), (4B), (5), (6), s.576(4A) (part); FA 2000 Sch.17 paras.9(1), (2), 10; FA 2004 Sch.18 para.5(2), (3), (4), (5); EA(I)O 2003 Sch. para.17.
para.124	ICTA s.293(8), s.312(1) (part), s.576(4A) (part); FA 1994 Sch.15 para.7 (part); FA 1998 s.80(3) (part), Sch.13 para.9(5); FA 2000 Sch.17 para.11; Annex 1, Change 44.
para.125	ICTA s.293(3A) (part), s.308(1), s.576(4A) (part); FA 1997 Sch.8 para.4(2) (part); FA 1998 s.80(3) (part); FA 2004 Sch.18 para.9 (part); drafting.
para.126	ICTA s.293(6ZA), (6ZB), s.576(4A) (part); FA 2004 Sch.18 para.5(6) (part); drafting.

<i>Provision</i>	<i>Origin</i>
para.127	ICTA s.293(6A), (6B), (6C), s.576(4A) (part); FA 1998 s.80(3) (part), Sch.13 para.9(3); FA 2006 Sch.14 para.1(1) (part); drafting.
para.128	ICTA s.293(1A), (1B), s.312(1) (part), (1E), s.576(4A) (part); FA 1994 Sch.15 para.27 (part); FA 1998 s.80(3) (part); FA 2001 Sch.15 paras.12(1), 13 (part), 38(3) (part); drafting.
para.129	ICTA s.298(4), s.576(4A) (part); FA 1994 Sch.15 para.11 (part); FA 1998 s.70(2).
para.130	ICTA s.304A(1), (2) (part), (6) (part), (7), s.576(4A) (part); FA 1998 s.80(3) (part); Annex 1, Change 25; drafting.
para.131	ICTA s.304A(3) (part), s.576(4A) (part); FA 1998 s.80(3) (part); drafting.
para.132	ICTA s.486(12), s.576(5) (part); FA 1998 s.80(4) (part); drafting.
para.137(10)	Annex 1, Change 79; drafting.
para.138	Annex 1, Change 80; drafting.
para.139	Annex 1, Change 80; drafting.
para.191(2)	Annex 1, Change 157.
para.197(2)	Annex 1, Change 158.
para.212(5)	Annex 1, Change 151.
para.225	ICTA s.709(1) (part), (2A); FA 1997 s.73.
para.226	EIB(DIO)O 1996 art.3; Annex 1, Change 135.
para.232(2)	ICTA s.832(1) (“industrial assurance business”); FA 1996 s.167(4); ADO 2001 art.2.
para.232(4)	ICTA s.832(1) (“industrial assurance business”); FA 1996 s.167(4); ADO 2001 art.2.
para.233	ICTA s.832(1) (“industrial assurance business”); FA 1996 s.167(4); ADO 2001 art.2.
para.247	ICTA s.477A(1) (part), (2) (part); FA 1990 Sch.5 para.4; IT(BS)(DI)R 1990 reg.12(1); IT(BS)(DI)(A)R 2001 reg.8; Annex 1, Change 126.
para.252(3)	Annex 1, Change 159.
para.258	TMA 1970 s.87(1), (2) (part), (3), (6), (7), (8); FA 1972 Sch.24 para.10; F(No.2)A 1975 s.46(3); ICTA Sch.16 para.4(2) (part); ICTA Sch.29 para.32; FA 1989 s.179(1); IT(BS)(DI)R 1990 reg.10(4); FA 1998 Sch.3 para.3; drafting.
para.299	ICTA s.777(12) (part).
para.300	ICTA s.777(12) (part).
para.308	Annex 1, Change 101.

<i>Provision</i>	<i>Origin</i>
para.309	ICTA s.573(4) (part), s.574(1) (part), s.576(2), (3); TCGA 1992 Sch.10 para.14(35) (part).
para.316	FA 2002 Sch.16 paras.47(1) (part), (2) (part), (3) (part), (4) (part), (5), (6), (7), (8), 51(1); drafting.
para.317	FA 2002 Sch.16 paras.1(2), 40; drafting.
para.318	FA 2002 Sch.16 paras.41, 48(2) (part).
para.321	ICTA s.777(11) (part).
para.326	ICTA s.505(4) (part); FA 2006 s.55.
para.327	ICTA s.505(4) (part), (7) (part); FA 2006 s.55; Annex 1, Change 5.
para.328	ICTA s.587B(3); FA 2000 s.43(1).
para.329	FA 1991 s.72(1), (2), (3), (4), (5), (6), (7), (8); FA 1995 s.90(4), (5); FA 2002 s.48(1); Annex 1, Change 160; drafting.
para.330	ICTA s.737C(11A) (part); FA 1994 s.122; FA 1995 s.80(3); FA 2003 Sch.38 para.17.
para.331	ICTA s.730A(4) (part); FA 1995 s.80(1).
para.332	ICTA s.737E(3) (part), (5) (part), (6) (part), (7) (part); FA 1995 s.83(1).
para.336	ICTA s.737B(1) (part), s.737E(1) (part), (4) (part), (8) (part), (9) (part); FA 1994 s.122; FA 1995 s.83(1); FA 2003 Sch.38 para.8; FA 2004 Sch.24 para.3(2).
para.337	ICTA s.737B(1), s.737E(2) (part), (4) (part), (8) (part), (9) (part); FA 1994 s.122; FA 1995 s.83(1); FA 2003 Sch.38 para.8; FA 2004 Sch.24 para.3(2).
para.338	ICTA s.737E(4) (part), (5) (part), (6) (part), (7) (part); FA 1995 s.83(1); FA 2004 Sch.24 para.3(2).
para.339	ICTA Sch.23A para.8(1A) (part); FA 1991 Sch.13 para.1; FA 1996 s.159(8).
para.340(3)	ICTA s.516(3), (4) (part), (5) (part).
para.341	ICTA s.510A(1), (2) (part), (3) (part), (4) (part), (5) (part), (6) (part); FA 1990 Sch.11 para.1; FA 2002 Sch.25 para.49.
para.363(2)	Annex 1, Change 158.
para.384	Annex 1, Change 101.
para.385(2)	ICTA s.349E(6); FA 2004 s.101(6).
para.385(3)	ICTA s.349E(7); FA 2002 s.96(1); FA 2004 s.101(7).
para.391	Drafting.
para.409	ICTA s.828(1) (part), (3) (part), (4) (part); CAA 2001 Sch.2 para.58; ITEPA 2003 Sch.6 para.105(3).

<i>Provision</i>	<i>Origin</i>
para.411	ICTA s.839(1) (part), (2) (part), (3) (part), (4) (part), (5) (part), (6) (part), (7) (part), (8) (part); FA 1995 Sch.17 para.20; ITTOIA 2005 Sch.1 para.341; TCPR 2005 reg.100.
para.429	Annex 1, Change 161.
para.437	ICTA s.833(3) (part); ITEPA 2003 Sch.6 para. 108(2); ITTOIA 2005 Sch.1 para.338(2); drafting.
para.450(2)	Annex 1, Change 56.
para.459	ICTA s.582A(1) (part), (6); FA 1991 s.118(1); FA 1996 Sch.29 para.6; FA 2004 Sch.12 para.10.
para.461	ICTA s.582A(1) (part), (6); FA 1991 s.118(1); FA 1996 Sch.29 para.6; FA 2004 Sch.12 para.10.
para.463	Annex 1, Change 5.
para.473(2)	ICTA s.504A(2) (part); ITTOIA 2005 Sch.1 para.197; Annex 1, Change 125.
para.473(3)	ICTA s.833(5B); ITTOIA 2005 Sch.1 para.338(5); Annex 1, Change 125.
para.473(4)	ICTA s.504A(2) (part), (4), s.833(5D); ITTOIA 2005 Sch.1 paras.197, 338(5); Annex 1, Change 125.
para.495	ICTA s.555(5), (6); Annex 1, Change 156.
para.497	Annex 1, Change 81.
para.500	Annex 1, Change 79.
para.507	Annex 1, Change 81.
para.526	ICTA s.3.
para.529	ICTA s.833(3) (part); ITTOIA 2005 Sch.1 para. 338(2); drafting.
para.536	ICTA s.587B(2) (part); FA 1990 s.25(6) (part); FA 2000 s.39(6) (part); FA 2000 s.43(1); ITTOIA 2005 Sch.1 paras.249, 415.
para.539	Annex 1, Change 3.
para.551	ICTA s.660C(3).
para.552	Annex 1, Change 79.
para.553	Drafting.
para.555(4)	Annex 1, Change 79.
para.560	FA 2000 s.44(4), (5); ITTOIA 2005 Sch.1 para 512(3), (4); Annex 1, Change 91; drafting.
para.566	ICTA s.698A(1) (part), (2) (part), (3) (part); F(No.2)A 1997 s.33(1); ITTOIA 2005 Sch.1 para.288; Annex 1, Change 162.
para.580	Drafting.
para.602	IT(BS)(DI)R 1990 reg.2(4), (5); Annex 1, Change 126.

<i>Provision</i>	<i>Origin</i>
Sch.2	
para.14	Annex 1, Change 7.
para.20	Annex 1, Change 9.
para.22	Annex 1, Change 9.
para.23	Annex 1, Change 10.
para.24	ICTA s.399(4).
para.27(1)	CAA 2001 Sch.2 para.22(3); Annex 1, Change 13.
para.28(1)	Annex 1, Change 13.
para.29	Annex 1, Change 13.
para.30(1)	Annex 1, Change 13.
para.31(1)	Annex 1, Change 13.
para.31(2)	Annex 1, Change 13.
para.32	ICTA s.118ZE(3) (part); FA 2004 s.124(1).
para.33(1)	Drafting.
para.33(2)	ICTA s.118ZF(1) (part), (2) (part); FA 2004 s.124(1).
para.33(3)	ICTA s.118ZJ(1) (part), s.118ZK(1); FA 2004 s.124(1).
para.33(4)	ICTA s.118ZK(3); FA 2004 s.124(1).
para.33(5)	ICTA s.118ZK(2) (part); FA 2004 s.124(1); ITTOIA 2005 Sch.1 para.100; drafting.
para.33(6)	ICTA s.118ZK(5) (part); FA 2004 s.124(1).
para.33(7)	ICTA s.118ZK(4); FA 2004 s.124(1).
para.33(8)	ICTA s.118ZK(6) (part); FA 2004 s.124(1).
para.33(9)	ICTA s.118ZJ(1) (part), (2), s.118ZK(6) (part); FA 2004 s.124(1); drafting.
para.33(10)	ICTA s.118ZG(2) (part); FA 2004 s.124(1); Annex 1, Change 16.
para.33(11)	ICTA s.118ZG(2) (part), (3); FA 2004 s.124(1); Annex 1, Change 16.
para.34(1)	ICTA s.118ZN(1) (part), s.118ZO; FA 2005 s.73(1).
para.35	Annex 1, Change 16.
para.37(1)	ICTA s.392(8) (part); ITTOIA 2005 Sch.1 para.168.
para.37(2)	ICTA s.392(8) (part); ITTOIA 2005 Sch.1 para.168.
para.38(1)	FA 2004 Sch.18 paras.5(6) (part), 21 (part).
para.38(2)	FA 1998 s.80(3), (5).
para.38(3)	FA 2001 Sch.15 para.38(2) (part), (5) (part).
para.38(4)	FA 2001 Sch.15 para.38(5) (part).
para.38(5)	Drafting.

<i>Provision</i>	<i>Origin</i>
para.39(1)	Annex 1, Change 24.
para.39(2)	Drafting.
para.40(1)	Annex 1, Changes 41, 42.
para.40(2)	FA 2000 Sch.17 para.15(1).
para.40(3)	FA 1998 s.80(4) (part), (5) (part).
para.40(4)	Drafting.
para.41(1)	FA 2004 Sch.18 paras.5(1), (2), (3), (4), (5), (6), 21 (part).
para.41(2)	EA(I)O 2003 Sch.para.17.
para.41(3)	FA 2000 Sch.17 paras.9(1), 12(1) (part).
para.41(4)	FA 2000 Sch.17 para.12(1) (part).
para.41(5)	FA 1998 s.80(4) (part), (5) (part).
para.41(6)	Drafting.
para.42(1)	Annex 1, Change 44.
para.42(2)	FA 2000 Sch.17 paras.11, 12(1) (part).
para.42(3)	FA 2000 Sch.17 para.12(1) (part).
para.42(4)	FA 1998 s.80(4) (part), (5) (part).
para.42(5)	Drafting.
para.42(6)	Drafting.
para.43(1)	FA 1998 s.80(4) (part), (5) (part).
para.43(2)	Drafting.
para.44(1)	FA 2004 Sch.18 paras.5(6) (part), 21 (part).
para.44(2)	Drafting.
para.45(1)	FA 2006 Sch.14 para.1(1), (2).
para.45(2)	FA 2006 Sch.14 para.1(3).
para.45(3)	FA 1998 s.80(4) (part), (5) (part).
para.45(4)	Drafting.
para.46(1)	FA 2001 Sch.15 paras.12(1), (2), 13, 38(2) (part), (3) (part), (5) (part), 40(2) (part).
para.46(2)	FA 2001 Sch.15 para.38(5) (part).
para.46(3)	FA 2001 Sch.15 para.40(2) (part).
para.46(4)	FA 1998 s.80(4) (part), (5) (part).
para.46(5)	Drafting.
para.46(6)	Drafting.
para.47(1)	FA 1998 s.80(4) (part), (5) (part).
para.47(2)	Drafting.



<i>Provision</i>	<i>Origin</i>
para.48(1)	Annex 1, Changes 24, 25.
para.48(2)	FA 1998 s.80(4) (part), (5) (part).
para.48(3)	Drafting.
para.48(4)	Drafting.
para.49(1)	FA 1998 s.80(4) (part), (5) (part).
para.49(2)	Drafting.
para.50(1)	FA 1998 s.80(4) (part), (5) (part).
para.50(2)	Drafting.
para.50(3)	Drafting.
para.51(1)	FA 2004 Sch.18 paras.9, 21 (part).
para.51(2)	Drafting.
para.51(3)	Drafting.
para.52(1)	FA 2001 Sch.15 paras.5 (part), 40(2) (part).
para.52(2)	FA 2001 Sch.15 para.40(2) (part).
para.52(3)	Drafting.
para.53(1)	Annex 1, Change 45.
para.53(2)	Drafting.
para.54(1)	Annex 1, Change 43.
para.54(2)	FA 2004 Sch.27 para.4(3), (4), (5) (part), (6) (part).
para.54(3)	Drafting.
para.55(1)	FA 2000 Sch.17 para.13(1), (2).
para.55(2)	Drafting.
para.55(3)	Drafting.
para.56(1)	Annex 1, Change 46.
para.56(2)	Drafting.
para.57(1)	Annex 1, Change 56.
para.57(2)	Annex 1, Change 56.
para.57(3)	Annex 1, Change 56.
para.57(4)	EA(I)O 2003 Sch. para.18.
para.57(5)	FA 2000 Sch.17 paras.9(4) (part), 12(1) (part).
para.57(6)	FA 2000 Sch.17 para.12(1) (part).
para.57(7)	Drafting.
para.57(8)	Drafting.
para.58(1)	FA 2006 Sch.14 para.1(1).
para.58(2)	FA 2006 Sch.14 para.1(3).

<i>Provision</i>	<i>Origin</i>
para.58(3)	FA 2006 Sch.14 para.1(4).
para.59	FA 2003 s.195(12) (part), Sch.40 para.1; ADO 2003 art.2.
para.60(1)	FA 2006 Sch.14 para.4(1), (3).
para.60(2)	FA 2004 s.94(1) (part).
para.61	FA 2006 Sch.14 para.7(2), (5) (part).
para.62(1)	FA 2006 Sch.14 paras.4(2), (3) (part), 7(3), (5) (part).
para.62(2)	FA 2004 s.94(2) (part).
para.63(1)	Annex 1, Change 58.
para.63(2)	FA 2006 Sch.14 para.7(4), (5) (part).
para.64	FA 2002 Sch.9 paras.4(7), 7(1) (part), 8(4) (part).
para.65(1)	Annex 1, Change 59.
para.65(2)	Annex 1, Change 59.
para.65(3)	FA 2002 Sch.9 paras.4(7) (part), 7(1) (part), 8(4) (part).
para.66	FA 2002 Sch.33 para.11(3).
para.67	FA 2006 Sch.14 para.8(2).
para.68	Annex 1, Change 60.
para.69	FA 1998 s.72(4).
para.70(1)	FA 1998 s.72(5).
para.70(2)	FA 1998 s.72(6).
para.71	Annex 1, Changes 41, 61.
para.72(1)	Annex 1, Change 61.
para.72(2)	FA 2004 Sch.19 paras.9, 16 (part).
para.73	FA 2004 Sch.19 paras.15, 16 (part).
para.74	FA 2004 Sch.19 paras.11 (part), 16 (part).
para.75(1)	Annex 1, Change 62.
para.75(2)	FA 2004 Sch.19 paras.11 (part), 16 (part).
para.76(1)	FA 2006 Sch.14 para.2(1), (2).
para.76(2)	FA 2006 Sch.14 para.2(3), (4).
para.76(3)	FA 1998 s.73(5), (6) (part).
para.77	FA 2004 Sch.19 paras.13, 16 (part).
para.78	Annex 1, Changes 41, 63.
para.79	FA 2004 Sch.19 paras.10, 16 (part).
para.80	FA 2004 Sch.19 paras.12, 16 (part).
para.81	FA 1998 Sch.12 paras.3(1), 5(2) (part), (3) (part).
para.82	Annex 1, Change 45.

<i>Provision</i>	<i>Origin</i>
para.83(1)	Annex 1, Change 43.
para.83(2)	FA 2004 Sch.27 para.5(3), (4), (5) (part).
para.84	FA 2000 Sch.18 para.5(1), (2).
para.85(1)	Annex 1, Change 64.
para.85(2)	FA 1998 Sch.12 paras.3(2), 5(2) (part), (3) (part).
para.86	FA 2004 Sch.19 paras.14 (part), 16.
para.87	FA 1999 s.69(2), (5) (part).
para.88	FA 2000 Sch.18 para.8(1), (4) (part).
para.89(1)	Annex 1, Change 56.
para.89(2)	Annex 1, Change 56.
para.89(3)	EA(I)O 2003 Sch. para.19 (part).
para.90(1)	Drafting.
para.90(2)	Annex 1, Change 65.
para.90(3)	Annex 1, Change 65.
para.90(4)	Drafting.
para.90(5)	FA 2000 Sch.18 para.6(1).
para.91	ICTA s.360(3A) (part).
para.92	ICTA s.360(3A) (part); FA 1998 s.79(1).
para.93(1)	ICTA s.360A(8); FA 1989 s.48(2).
para.93(2)	ICTA s.360A(9) (part); FA 1989 s.48(2).
para.93(3)	ICTA s.360A(9) (part); FA 1989 s.48(2).
para.93(4)	ICTA s.360A(9) (part); FA 1989 s.48(2).
para.93(5)	ICTA s.360A(9) (part); FA 1989 s.48(2).
para.94	ICTA s.360A(4) (part), (5) (part).
para.95(1)	FA 1988 Sch.3 para.15(1), (2).
para.95(2)	FA 1988 Sch.3 para.15(3).
para.96	FA 2006 s.75(9).
para.97	ICTA s.361(2) (part); Annex 1, Change 71.
para.99	Annex 1, Change 77.
para.100(2)	FA 2002 s.98(3) (part), (4) (part).
para.102	ICTA s.686(2AA) (part); FA 1997 Sch.7 para.12(1); Annex 1, Change 87.
para.103(1)	ICTA s.686B(8) (part); ITEPA 2003 Sch.6 para.100.
para.103(2)	Drafting.
para.103(3)	ICTA s.686B(8) (part); ITEPA 2003 Sch.6 para.100.

<i>Provision</i>	<i>Origin</i>
para.103(4)	ICTA s.686B(8) (part); ITEPA 2003 Sch.6 para.100.
para.103(5)	ICTA s.686B(8) (part); ITEPA 2003 Sch.6 para.100.
para.103(6)	ICTA s.686B(8) (part); ITEPA 2003 Sch.6 para.100.
para.104(2)	Annex 1, Change 89.
para.105	FA 2006 s.54(2) (part), (3).
para.106	FA 2006 s.54(2) (part).
para.107	FA 2006 s.55(5).
para.108	FA 1998 s.102(9).
para.109(1)	FA 2004 Sch.24 para.1(4) (part).
para.109(2)	FA 2004 Sch.24 para.1(5) (part).
para.110(1)	FA 2004 Sch.24 para.1(4) (part).
para.110(2)	FA 2004 Sch.24 para.1(5) (part).
para.111	FA 1997 Sch.10 para.7(1) (part); ADO 1997 art.2.
para.112(1)	FA 2006 Sch.6 para.3(2).
para.112(2)	FA 2006 Sch.6 para.3(3).
para.112(3)	FA 2006 Sch.6 para.3(4).
para.113	FA 2006 Sch.6 para.4(4).
para.114(1)	ADO 1995 art.2.
para.114(2)	ADO 1996 art.2.
para.115(1)	FA 2003 Sch.38 para.7; FA 2003 Sch.38 para.21(2) (part).
para.115(2)	FA 2003 Sch.38 para.7; FA 2003 Sch.38 para.21(2) (part).
para.116(1)	FA 2003 Sch.38 para.2; FA 2003 Sch.38 para.21(2) (part).
para.116(2)	FA 2003 Sch.38 para.2; FA 2003 Sch.38 para.21(2) (part).
para.116(3)	FA 2003 Sch.38 para.2; FA 2003 Sch.38 para.21(2) (part).
para.116(4)	FA 2003 Sch.38 para.2; FA 2003 Sch.38 para.21(2) (part).
para.116(5)	FA 2003 Sch.38 para.2; FA 2003 Sch.38 para.21(2) (part).
para.117(1)	FA 2006 Sch.6 para.5(5) (part).
para.117(2)	FA 2006 Sch.6 para.5(5) (part).
para.118(1)	FA 2003 Sch.38 para.17; FA 2003 Sch.38 para.21(2) (part).
para.118(2)	FA 2003 Sch.38 para.17; FA 2003 Sch.38 para.21(2) (part).
para.119	FA 1995 s.80(5).
para.120(1)	FA 2003 Sch.38 para.5; FA 2003 Sch.38 para.21(2) (part).
para.120(2)	FA 2003 Sch.38 para.5; FA 2003 Sch.38 para.21(2) (part).

<i>Provision</i>	<i>Origin</i>
para.121(1)	FA 2003 Sch.38 para.10; FA 2003 Sch.38 para.21(2) (part).
para.121(2)	FA 2003 Sch.38 para.10; FA 2003 Sch.38 para.21(2) (part).
para.122(1)	FA 2003 Sch.38 para.16; FA 2003 Sch.38 para.21(2) (part).
para.122(2)	FA 2003 Sch.38 para.16; FA 2003 Sch.38 para.21(2) (part).
para.123(1)	FA 2003 Sch.38 para.8; FA 2003 Sch.38 para.21(2) (part).
para.123(2)	FA 2003 Sch.38 para.8; FA 2003 Sch.38 para.21(2) (part).
para.123(3)	FA 2003 Sch.38 para.8; FA 2003 Sch.38 para.21(2) (part).
para.123(4)	FA 2003 Sch.38 para.8; FA 2003 Sch.38 para.21(2) (part).
para.124(1)	FA 2003 Sch.38 para.8; FA 2003 Sch.38 para.21(2) (part).
para.124(2)	FA 2003 Sch.38 para.8; FA 2003 Sch.38 para.21(2) (part).
para.124(3)	FA 2003 Sch.38 para.8; FA 2003 Sch.38 para.21(2) (part).
para.124(4)	FA 2003 Sch.38 para.8; FA 2003 Sch.38 para.21(2) (part).
para.124(5)	FA 2003 Sch.38 para.8; FA 2003 Sch.38 para.21(2) (part).
para.125	FA 1995 s.79(3), (4).
para.126	FA 2003 Sch.38 paras.4, 8, 15, 21(2).
para.127	ICTA s.719(4) (part).
para.128	ICTA s.716(5) (part).
para.129	Drafting.
para.130	FA 1996 s.175(2), (3), (4) (part), (5); drafting.
para.131	Annex 1, Change 109; drafting.
para.132(3)	CRA 2005 Sch. 9 para 47.
para.133(1)	ICTA s.740(7) (part).
para.133(2)	ICTA s.740(7) (part).
para.134(1)	ICTA s.685F(1) (part); FA 2006 Sch.13 para. 1(1); drafting.
para.134(2)	ICTA s.685F(1) (part); FA 2006 Sch.13 para. 1(1).
para.134(3)	ICTA s.685F(1) (part); FA 2006 Sch.13 para. 1(1).
para.134(4)	ICTA s.685F(1) (part); FA 2006 Sch.13 para. 1(1); drafting.
para.135(1)	ICTA s.685F(2) (part); FA 2006 Sch.13 para. 1(1).
para.135(2)	ICTA s.685F(2) (part); FA 2006 Sch.13 para. 1(1).
para.135(3)	ICTA s.685F(2) (part); FA 2006 Sch.13 para. 1(1).
para.135(4)	ICTA s.685F(2) (part); FA 2006 Sch.13 para. 1(1).

<i>Provision</i>	<i>Origin</i>
para.135(5)	ICTA s.685F(2) (part); FA 2006 Sch.13 para. 1(1).
para.136(1)	FA 1989 s.111(7) (part); drafting.
para.136(2)	FA 1989 s.111(7) (part).
para.136(3)	FA 1989 s.111(7) (part).
para.136(4)	FA 1989 s.111(7) (part); drafting.
para.137(1)	FA 1989 s.111(8) (part); drafting.
para.137(2)	FA 1989 s.111(8) (part).
para.137(3)	FA 1989 s.111(8) (part).
para.137(4)	FA 1989 s.111(8) (part).
para.137(5)	FA 1989 s.111(8) (part).
para.138	ICTA s.742(8) (part); FA 1990 s.66(1), (2); FA 1994 s.251(1), (3) (part).
para.139(1)	ICTA s.745(4) (part); FA 1990 s.66(1), (2); FA 1994 s.251(1), (3) (part).
para.139(2)	ICTA s.745(4) (part); FA 1990 s.66(1), (2); FA 1994 s.251(1), (3) (part).
para.140	FA 1996 s.81(2) (part).
para.141(1)	FA 2006 Sch.7 para.6(4) (part), (6) (part); drafting.
para.141(2)	FA 2006 Sch.7 para.6(3), (6) (part); drafting.
para.141(3)	FA 2006 Sch.7 para.6(4) (part), (6) (part); drafting.
para.141(4)	FA 2006 Sch.7 para.6(4) (part), (6) (part); drafting.
para.141(5)	Drafting.
para.142	Annex 1, Change 16.
para.143(4)	Annex 1, Change 16.
para.143(5)	Annex 1, Change 16.
para.144(2)	FA 2004 s.119(1) (part), (2) (part); Annex 1, Change 16; drafting.
para.148	Annex 1, Change 16.
para.150(2)	FA 2004 s.126(1) (part).
para.151(1)	FA 2004 s.127(6) (part).
para.152(1)	FA 2004 s.126(3) (part), s.128(4) (part).
para.152(2)	FA 2004 s.126(3) (part), s.128(4) (part).
para.154(1)	ICTA s.481(5B) (part); FA 1995 s.86(4).
para.154(2)	ICTA s.481(5B) (part); FA 1995 s.86(4).
para.154(3)	ICTA s.481(5B) (part); FA 1995 s.86(4); Annex 1, Change 5; drafting.
para.155(1)	DT(IP)(DAT)R 1995 reg.3; Annex 1, Change 126.

<i>Provision</i>	<i>Origin</i>
para.155(2)	DT(IP)(DAT)R 1995 reg.4(1); Annex 1, Change 126.
para.155(3)	DT(IP)(DAT)R 1995 reg.4(2); Annex 1, Change 126.
para.155(4)	DT(IP)(DAT)R 1995 reg.5; Annex 1, Changes 5, 126.
para.155(5)	FA 1995 s.86(12).
para.155(6)	DT(IP)(DAT)R 1995 reg.2; Annex 1, Change 126.
para.156	FA 2000 s.111(6) (part); IT(BS)(DI)(A)R 2001 reg.1(4).
para.157(1)	ICTA s.482(8) (part).
para.157(2)	ICTA s.482(8) (part).
para.158(1)	ICTA s.482(9) (part).
para.158(2)	ICTA s.482(9) (part).
para.158(3)	ICTA s.482(9) (part).
para.163	FA 1996 Sch.37 para.8 (part).
para.164	FA 1996 Sch.37 para.8 (part).
para.165	F(No.2)A 1997 s.37(10).
para.166(2)	F(No.2)A 1997 s.37(11).
para.166(3)	F(No.2)A 1997 s.37(12).

# INCOME TAX ACT 2007 (C. 3)

## TABLE OF DESTINATIONS

This Table shows how enactments repealed or revoked by the Income Tax Act 2007 are dealt with by the Act. If the provision is rewritten in the Act, there is a reference to the relevant section or other provision 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 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, or for the purposes of capital gains tax).

The following abbreviations are used in the Table—

### *Acts of Parliament*

TMA 1970	Taxes Management Act 1970 (c. 9)
ICTA	Income and Corporation Taxes Act 1988 (c. 1)
FA 1989	Finance Act 1989 (c. 26)
FA 1990	Finance Act 1990 (c. 29)
LGFA 1992	Local Government Finance Act 1992 (c. 14)
FA 1994	Finance Act 1994 (c. 9)
FA 1995	Finance Act 1995 (c. 4)
FA 1996	Finance Act 1996 (c. 8)
FA 1997	Finance Act 1997 (c. 16)
F(No.2)A 1997	Finance (No.2) Act 1997 (c. 58)
FA 1998	Finance Act 1998 (c. 36)
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)
FA 2004	Finance Act 2004 (c. 12)
ITTOIA 2005	Income Tax (Trading and Other Income) Act 2005 (c. 5)

### *Statutory instruments*

CCRI(IP)O 1985	Commonwealth Countries and Republic of Ireland (Immunities and Privileges) Order 1985 (S.I. 1985/1983)
IT(PD-T)O 1992	Income Tax (Prescribed Deposit-takers) Order 1992 (S.I. 1992/3234)



*Other Abbreviation*

Annex 1, Change 1      Change 1 in Annex 1 of the Explanatory Notes to the Income Tax Act 2007

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.

<b>Trustee Investments Act 1961 (c. 62)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.1 Manner of investment		
	558, 559(1), (3), 560(1), (2), (3), (4), (5), (6), (7), (8), (9), (10), 1021(2)	Continues in force for CT purposes. See Trustee Act 2000 Sch.2 para.1 and ICTA Sch.20 para.2.
<b>Taxes Management Act 1970 (c. 9)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
12AB Partnership return to include partnership statement		
(1)		Repealed in part. See para. 245(2) of Sch.1. Otherwise continues in force.
42 Procedure for making claims etc		
(7)		Repealed in part. See para.253 of Sch.1. Otherwise continues in force.
(11)	1020(1)	Continues in force.
46C Jurisdiction of Special Commissioners over certain claims included in returns		
(1)		Repealed in part. See para.256(2) of Sch.1. Otherwise continues in force.
(3)		Repealed in part. See para.256(3) of Sch.1. Otherwise continues in force.
55 Recovery of tax not postponed		
(1)		Repealed in part. See para.257 of Sch.1. Otherwise continues in force.
87 Interest on overdue advance corporation tax and income tax on company payments		
(1)	Sch.1 para.258	See para.258 of Sch.1 which substitutes new section 87.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)	Sch.1 para.258	See para.258 of Sch.1 which substitutes new section 87.
(3)	Sch.1 para.258	See para.258 of Sch.1 which substitutes new section 87.
(6)	Sch.1 para.258	See para.258 of Sch.1 which substitutes new section 87.
(7)	Sch.1 para.258	See para.258 of Sch.1 which substitutes new section 87.
(8)	Sch.1 para.258	See para.258 of Sch.1 which substitutes new section 87.
98 Special returns, etc		Repealed in part. See para.260 of Sch.1. Otherwise continues in force.
Sch.1A Claims etc not included in returns		
para.1	1020(1)	Continues in force for IT and CT purposes.
para.2(3)	1020(1)	Continues in force for IT and CT purposes.
para.2(4)	1020(1)	Continues in force for IT and CT purposes.
para.2(5)	1020(1)	Continues in force for IT and CT purposes.

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**Finance Act 1971 (c.68)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
21 Occupational pension schemes		Repealed: obsolete.
Sch.3 Occupational pension schemes		Repealed: obsolete.

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**Income Tax (Prescribed Deposit-takers) (No.1) Order 1984 (S.I. 1984/1801)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Entire order		Revoked: unnecessary.

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**Income Tax (Composite Rate) (Prescribed Deposit-takers) Order 1985 (S.I. 1985/1696)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Entire order		Revoked: unnecessary.

**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)	3(1), (2)	Repealed.
(2)	4(1), 6(1), (2), 10(1), (2), (3), (4), 11(1), (2), 20(1), (2), 23	Repealed.
(2A)	10(1), 20(1)	Repealed.
(3)	10(2), (3), 20(2)	Repealed.
(4)	21(1), (2), (3)	Repealed.
(5A)	21(4)	Repealed.
(6)	21(5)	Repealed.
(6A)	17(1), (2)	Repealed.
(7)		Repealed: unnecessary.
1A Application of lower rate to income from savings and distributions		
(1)	12(1), (2), 13(1), 14(1), (2), 23	Repealed.
(1AA)	13(1), 18(1), (2), 19(1), (2)	Repealed.
(1A)	12(1), 13(1), 14(1), 23	Repealed.
(1B)	7, 23	Repealed.
(2)	18(3), (4), 19(1), (2)	Repealed.
(3)	18(3), 19(1), (2)	Repealed.
(4)	13(1), 14(1), 16(7), 18(2)	Repealed.
(5)	16(1), (2), (3), (4), (5), (7)	Repealed.
(6)	1012(2), (3), (4), (5)	Repealed.
(6A)	17(1), (2)	Repealed.
(8)	19(3)	Repealed.
(9)		Repealed: unnecessary.
1B Rates of tax application to distribution income etc		
(1)	13(2), 19(1), (2), 23	Repealed.
(2)	8(1), (2), 23	Repealed.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	19(3)	Repealed.
2 Fractions of a pound, and yearly assessments		
(1)		Repealed: unnecessary.
(2)	4(3), (5)	Repealed.
3 Certain income charged at basic rate		
	Sch.1 para.526	Repealed.
4 Construction of references in Income Tax Acts to deduction of tax		
(1)	851(2), 892(2), 900(2), 901(3), 902(2), 903(5), (6), (7), 906(5), 910(2), 928(2), 944(2)	Repealed.
(1A)	851(2), 874(2), 889(4), 892(2), 902(3), (4), 919(1), (2)	Repealed.
(2)	851(2), 874(2), 889(4), 892(2), 900(2), 901(3), 902(2), (3), 903(5), (6), (7), 906(5), 910(2), 919(1), (2), 928(2), 944(2)	Repealed.
6 The charge to corporation tax and exclusion of income tax and capital gains tax		
(2)	5(1)	Continues in force for CT purposes.
7 Treatment of certain payments and repayment of income tax		
(1)	899(4), 977(1)	Repealed.
(4)	977(2)	Continues in force for CT purposes.
9 Computation of income: application of income tax principles		
(6)		Repealed in part: unnecessary. See para.6(4) of Sch.1.
11 Companies not resident in United Kingdom		
(1)	5(1)	Continues in force for CT purposes.
42A Non-residents and their representatives		
(1)	971(1), (2)	Repealed.
(2)	971(3)	Repealed.
(3)	971(4), (5)	Repealed.
(4)	972(1)	Repealed.
(5)	972(2)	Repealed.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(6)	972(3), (4)	Repealed.
(7)	972(5)	Repealed.
50 United Kingdom securities: Treasury directions for payment without deduction of tax		
(A1)	892(1), 893(1), (2)	Repealed.
(1)	892(1), 893(1), (2), 894(1), (2)	Repealed.
(2)	895(1), (2)	Repealed.
(3)	892(1), 893(1), 895(3)	Repealed.
(4)	895(2), (3)	Repealed.
(5)	896(1), (2), (3)	Repealed.
(6)	895(4), (5)	Repealed.
(7)	1024	Repealed.
(7) (“registered”)	895(6)	Repealed.
(7) (“the Registrar”)	895(6)	Repealed.
51 Treasury directions as respects Northern Ireland securities		
(1)	893(2), 894(3), (4)	Repealed.
(2)	894(3)	Repealed.
51AA Commencement of direction under section 50 or 51		
	894(5)	Repealed.
56 Transactions in deposits with and without certificates or in debts		
(3)	534(1), (2), (3), (4), 538(2)	Continues in force for IT and CT purposes.
(5) (“certificate of deposit”)	1019	Continues in force for IT and CT purposes.
56A Disposal or exercise in pursuance of deposits		
(1)	534(5)	Continues in force for CT purposes.
(3)	534(1), (3), (4)	Continues in force for CT purposes.
(4)	534(5)	Continues in force for CT purposes.
105 Allowable deductions		
(2)		Repealed in part: unnecessary. See para.10 of Sch.1.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
109A Relief for post-cessation expenditure		
(1)	23, 24(1), 96(1), (2), (3), (4), 125(1), (2), (3), (4)	Repealed.
(2)	97(1), (2), (3), (4), (5)	Repealed.
(4)	98(2), (3)	Repealed.
(4A)	98(5), (6), (7), (8)	Repealed.
(5)	99(1), (2), (3), (4), (5)	Repealed.
(6)	100(1), (2)	Repealed.
(6A)	23, 24(1), 125(1), (2), (3), (4)	Repealed.
(7)		Repealed: unnecessary.
110 Interpretation etc		
(1A)	62(3), 96(1), 125(1)	Continues in force for CT purposes.
(1B)	96(5)	Continues in force for CT purposes.
(1D)	125(5)	Continues in force for CT purposes.
117 Restrictions on relief: individuals		
(1)	104(1), (2), (3), (4), 107(1), (3), (4), (5)	Repealed.
(2)	104(1), (4), (5), (6), 106(1), (2), (3), 107(1), (5), (6), (7)	Repealed.
(3)	105(2), (4), (5), (6), (7)	Repealed.
(4)		Repealed: unnecessary.
(5)	105(11)	Repealed.
118 Restriction on relief: companies		
(2)		Repealed in part. See para.14(3) and (4) of Sch.1. Otherwise continues in force for CT purposes.
118ZB Restriction on relief		
(1)	107(1), (3), (4), (5), (6), (7), 108(2), (7)	See para.15 of Sch.1 which substitutes new section 118ZB for CT purposes.
(2)	107(2)	See para.15 of Sch.1 which substitutes new section 118ZB for CT purposes.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
118ZC Member's contribution to trade		
(1)	108(2), (7)	Continues in force for CT purposes.
(2)	108(2), (7)	Repealed in part. See para.16(3) of Sch.1. Otherwise continues in force for CT purposes.
(3)	108(2), (5), (6)	Continues in force for CT purposes.
(4)	108(8)	Continues in force for CT purposes.
(5)	108(9)	Repealed.
118ZD Carry forward of unrelieved losses		
(1)	109(1), (2)	Repealed in part. See para.17(2) of Sch.1. Otherwise continues in force for CT purposes.
(2)	109(1), (2)	Continues in force for CT purposes.
(3)	109(3)	Continues in force for CT purposes.
118ZE Restriction on relief for non-active partners		
(1)	110(1)	Repealed.
(2)	110(2), (3), (4)	Repealed.
(3)	112(1), (6), Sch.2 para.32	Repealed.
(4)	112(1), (6)	Repealed.
(5)	62(3)	Repealed.
(6)	62(3)	Repealed.
(7)	110(8)	Repealed.
(8)		Repealed: unnecessary.
118ZF Meaning of "the aggregate amount"		
(1)	110(4), (5), Sch.2 para.33(2)	Repealed.
(1A)	110(6)	Repealed.
(2)	110(5), Sch.2 para.33(2)	Repealed.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
118ZG “The individual’s contribution to the trade”		
	110(4), 111(1), (2), (2), (2), (4), (5), (5), (6), (7), (11), (12), Sch.2 para.33(10), (11)	Repealed.
118ZH “A significant amount of time”		
	112(2), (3), (4), (5)	Repealed.
118ZI Carry forward of unrelieved losses of non-active partners		
(1)	113(1), (2), (3)	Repealed.
(2)	113(8)	Repealed.
(3)	113(3)	Repealed.
(4)	113(4)	Repealed.
(5)	113(5)	Repealed.
(6)	113(6)	Repealed.
(7)	113(7)	Repealed.
(8)	113(5)	Repealed.
118ZJ Commencement: the first restricted year		
	Sch.2 para.33(3), (9)	Repealed.
118ZK Transitional provision for years after the first restricted year		
(1)	Sch.2 para.33(3)	Repealed.
(2)	Sch.2 para.33(5)	Repealed.
(3)	Sch.2 para.33(4)	Repealed.
(4)	Sch.2 para.33(7)	Repealed.
(5)	Sch.2 para.33(6)	Repealed.
(6)	Sch.2 para.33(8), (9)	Repealed.
118ZL Partnerships exploiting films		
(1)	115(1), (2), (3)	Repealed.
(2)	115(1)	Repealed.
(3)	115(5), (6), (8), (9)	Repealed.
(4)	116(1)	Repealed.
(5)	116(1)	Repealed.
(6)	116(2), (5)	Repealed.
(7)		Repealed: unnecessary.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
118ZM Partnerships exploiting films: supplementary		
(1)	115(1), (10), 116(5)	Repealed.
(2)	112(2), (3), (5), 115(1)	Repealed.
(3)	115(7)	Repealed.
(4)	116(5)	Repealed.
(5)	116(3)	Repealed.
(6)	116(4)	Repealed.
(7)	116(4)	Repealed.
(8)	109(1), (2), 113(3)	Repealed.
118ZN Partners: meaning of “contribution to the trade”		
(1)	114(1), Sch.2 para.34(1)	Repealed.
(2)	114(1), (2)	Repealed.
(3)	114(3)	Repealed.
(4)	114(4)	Repealed.
(5)	114(5)	Repealed.
118ZO Meaning of “relevant loss” in section 118ZN		
	Sch.2 para.34(1)	Repealed.
125 Annual payments for dividends or non-taxable consideration		
(1)	843, 899(5), 903(2), 904(1), (2), (3), (4), (5), (6), (7)	Repealed in part. See para.21(2) of Sch.1. Otherwise continues in force for CT purposes.
(2)	904(1), (2), (3)	Repealed in part. See para.21(3) of Sch.1. Otherwise continues in force for CT purposes.
(3)	904(1), (4), (5), (6), (7)	Repealed in part. See para.21(4) of Sch.1. Otherwise continues in force for CT purposes.
(4)	904(8)	Continues in force for CT purposes.
214 Chargeable payments connected with exempt distributions		
(1)	928(1), (2), (5)	Repealed in part. See para.23 of Sch.1. Otherwise continues in force for CT purposes.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
231AA No tax credit for borrower under stock lending arrangement or interim holder under purchase agreement		
(1)	592(1), (2), 593(1), (2)	Repealed in part. See para.24(2) of Sch.1. Otherwise continues in force for CT purposes.
(1A)	592(3), 593(3)	Repealed.
(2)	568(1), (2), (3), (4), (5), (6)	Continues in force for CT purposes.
(3)	569(1), (2), (3), (4), 593(1)	Continues in force for CT purposes.
(4)	592(1), 593(1), 595, 596(2), 601(1), (2), (3), 602(1), (2), 606(1), (8)	Continues in force for CT purposes.
231AB No tax credit for original owner under repurchase agreement in respect of certain manufactured dividends		
(1)	594(1), (2)	Repealed in part. See para.25(2) of Sch.1. Otherwise continues in force for CT purposes.
(1A)	594(3)	Repealed.
(2)	569(1), (2), (3), (4), 594(1)	Continues in force for CT purposes.
(3)	594(1), 595, 601(1), (2), (3), 602(1), (2), 606(1), (8)	Continues in force for CT purposes.
256 General		
(1)	23, 35, 36(1), 37(1), 38(1), 39(2), 45(1), 46(1), 51(4), 52(3)	Continues in force for IT purposes.
(2)	23, 29(2), 45(1), 46(1), 47(1), 48(1), 49(1), 53(1), (2)	Continues in force for IT purposes.
(3)	27(4), (5), 53(1), (2)	Repealed.
257 Personal allowance		
(1)	23, 35	Continues in force for IT purposes.
(2)	23, 35, 36(1)	Continues in force for IT purposes.
(3)	23, 36(1), 37(1)	Continues in force for IT purposes.
(4)	41(2), (3)	Continues in force for IT purposes.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(5)	36(2), 37(2)	Continues in force for IT purposes.
257A Married couple's allowance (pre-5th December 2005 marriages)		
(2)	23, 26(1), 27(4), (5), 45(1), (2), (3)	Continues in force for IT purposes.
(3)	23, 26(1), 27(4), (5), 45(1), (2), (3)	Continues in force for IT purposes.
(3A)	44(1), 45(2)	Continues in force for IT purposes.
(4)	55(2)	Continues in force for IT purposes.
(5)	45(4)	Continues in force for IT purposes.
(5A)	43, 45(5), Sch.1 para.28	Continues in force for IT purposes.
(6)	54(1), (2), (4), (6), 55(1)	Continues in force for IT purposes.
257AB Married couple's allowance (post-5th December 2005 marriages and civil partnerships etc)		
(1)	44(1), 46(1), (2)	Continues in force for IT purposes.
(2)	46(1), (3)	Continues in force for IT purposes.
(3)	55(2)	Continues in force for IT purposes.
(4)	46(4)	Continues in force for IT purposes.
(5)	43, 46(5), Sch.1 para.28	Continues in force for IT purposes.
(6)	55(1)	Continues in force for IT purposes.
(7)	54(1), (2), (4), (6)	Continues in force for IT purposes.
(8)	44(3)	Continues in force for IT purposes.
(9)	46(6)	Continues in force for IT purposes.
257BA Elections as to transfer of relief under section 257A or 257AB		
(1)	47(1), (2), (3), (4)	Continues in force for IT purposes.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)	48(1), (2), (3), (4)	Continues in force for IT purposes.
(3)	49(1), (2)	Continues in force for IT purposes.
(4)	50(2), (5)	Continues in force for IT purposes.
(5)	50(3)	Continues in force for IT purposes.
(6)	54(5)	Repealed.
(7)	50(3), (4)	Continues in force for IT purposes.
(8)	50(5), (6), (7)	Continues in force for IT purposes.
(9)	55(1)	Continues in force for IT purposes.
257BB Transfer of relief under section 257A or 257AB where relief exceeds income		
(1)	51(1), (2), (3), (5), 53(3)	Continues in force for IT purposes.
(2)	51(4)	Continues in force for IT purposes.
(3)	52(1), (2), (4), 53(3)	Continues in force for IT purposes.
(3A)	51(3), 52(2)	Repealed.
(4)	52(3)	Continues in force for IT purposes.
(5)	53(4)	Continues in force for IT purposes.
257C Indexation of amounts in section 257, 257A and 257AB		
(1)	57(1), (2), (3), (4)	Continues in force for IT purposes.
(2A)	57(5)	Continues in force for IT purposes.
(3)	57(6)	Continues in force for IT purposes.
265 Blind person's allowance		
(1)	23, 38(1), (2), (3)	Repealed in part. See para.35(2) of Sch.1. Otherwise continues in force for IT purposes.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(1A)	57(1)	Continues in force for IT purposes.
(2)	23, 39(1), (2), (3)	Continues in force for IT purposes.
(3)		Repealed: obsolete.
(5)	39(2), 40(1)	Continues in force for IT purposes.
(6)	40(2)	Continues in force for IT purposes.
(7)	38(2), (3)	Continues in force for IT purposes.
266 Life assurance premiums		
(1)	457(1), 458(1)	Continues in force for IT purposes.
(3)		Repealed in part: unnecessary cross-references. See para.36(2) of Sch.1. Otherwise continues in force for IT purposes.
(6)		Repealed: unnecessary.
(6A)		Repealed: unnecessary.
(7)	23, 24(1), 457(1), (2), (4), (5), 458(1), (2), (4), (5)	Continues in force for IT purposes.
(8)		Repealed in part. See para.36(6) of Sch.1. Otherwise continues in force for IT purposes.
(13)		Repealed in part. See para.36(7) of Sch.1. Otherwise continues in force for IT purposes.
273 Payments securing annuities		
(1)	23, 26(1), 27(4), (5), 459(1), (2), (6)	Continues in force for IT purposes.
(2)	459(5)	Continues in force for IT purposes.
274 Limits on relief under sections 266 and 273		
(2)	457(3), 458(3), 459(3)	Continues in force for IT purposes.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
276 Effect on relief of charges on income		
(1)		Repealed: unnecessary.
(1A)		Repealed: unnecessary.
(2)		Repealed: unnecessary.
277 Partners		
		Repealed: unnecessary.
278 Non-residents		
(1)	35, 36(1), 37(1), 38(1), 39(1), 45(2), 46(2), 47(2), 48(2), 51(4), 56(2), 457(1), 458(1), 459(1), 460(2)	Repealed.
(2)	35, 36(1), 37(1), 38(1), 39(1), 45(2), 46(2), 47(2), 48(2), 51(4), 56(2), (3), 460(2), (3)	Repealed in part. See para.40(3) of Sch.1. Otherwise continues in force for IT purposes.
282 Construction of references to spouses and civil partners living together		
	1011	Repealed.
282A Jointly held property		
(1)	836(1), (2), (3)	Repealed.
(2)	836(3)	Repealed.
(3)	836(3), 837(1)	Repealed.
(4)	836(3)	Repealed.
(4A)	836(3)	Repealed.
(5)	836(3)	Repealed.
(6)	836(1)	Repealed.
282B Jointly held property: declarations		
(1)	837(1), (2)	Repealed.
(2)	837(4)	Repealed.
(3)	837(3)	Repealed.
(4)	837(1)	Repealed.
(5)	837(5)	Repealed.
289 Eligibility for relief		
(1)	157(1), 173(1), (3), 174, 175(1), 180	Repealed in relation to shares issued after 5 April 2007.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(1A)	183(1)	Repealed in relation to shares issued after 5 April 2007.
(1B)	183(2), (3)	Repealed in relation to shares issued after 5 April 2007.
(1C)	183(4), (5)	Repealed in relation to shares issued after 5 April 2007.
(1D)	183(6)	Repealed in relation to shares issued after 5 April 2007.
(1E)	183(7)	Repealed in relation to shares issued after 5 April 2007.
(2)	179(1), (2), (3), (4), (5)	Repealed in relation to shares issued after 5 April 2007.
(3)	175(2), (3)	Repealed in relation to shares issued after 5 April 2007.
(3A)	175(4), 179(6)	Repealed in relation to shares issued after 5 April 2007.
(6)	165, 178	Repealed in relation to shares issued after 5 April 2007.
(7)	173(2)	Repealed in relation to shares issued after 5 April 2007.
(8)	173(2), 179(3), (5), 183(3)	Repealed in relation to shares issued after 5 April 2007.
(8A)	173(4)	Repealed in relation to shares issued after 5 April 2007.
(9)	190(1), 1021(2)	Repealed in relation to shares issued after 5 April 2007.
(10)	190(2)	Repealed in relation to shares issued after 5 April 2007.
(11)	190(2)	Repealed in relation to shares issued after 5 April 2007.
(12)	190(3)	Repealed in relation to shares issued after 5 April 2007.
(13)	190(4)	Repealed in relation to shares issued after 5 April 2007.
289A Form of relief		
(1)	23, 26(1), 158(1)	Repealed in relation to shares issued after 5 April 2007.
(2)	23, 26(1), 29(2), 158(2)	Repealed in relation to shares issued after 5 April 2007.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	158(4)	Repealed in relation to shares issued after 5 April 2007.
(4)	158(5)	Repealed in relation to shares issued after 5 April 2007.
(5)	23, 27(4), (5)	Repealed in relation to shares issued after 5 April 2007.
(6)	176(1)	Repealed in relation to shares issued after 5 April 2007.
(7)	176(1), (2), (3)	Repealed in relation to shares issued after 5 April 2007.
(8)	176(4)	Repealed in relation to shares issued after 5 April 2007.
(8A)	176(5)	Repealed in relation to shares issued after 5 April 2007.
289B Attribution of relief to shares		
(1)	201(1)	Repealed in relation to shares issued after 5 April 2007.
(2)	201(2)	Repealed in relation to shares issued after 5 April 2007.
(3)	201(3), (4)	Repealed in relation to shares issued after 5 April 2007.
(3A)	201(5)	Repealed in relation to shares issued after 5 April 2007.
(4)	255(1), (2)	Repealed in relation to shares issued after 5 April 2007.
(5)	201(6), 202(2), 210(2), 219(1), (2), 228(1), (2)	Repealed in relation to shares issued after 5 April 2007.
(6)	201(7)	Repealed in relation to shares issued after 5 April 2007.
290 Minimum and maximum subscriptions		
(1)	157(2), (3)	Repealed in relation to shares issued after 5 April 2007.
(2)	158(2)	Repealed in relation to shares issued after 5 April 2007.
291 Individuals qualifying for relief		
(1)	157(1), 163(1), (2)	Repealed in relation to shares issued after 5 April 2007.
(2)	166(1), 167(1)	Repealed in relation to shares issued after 5 April 2007.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	167(2)	Repealed in relation to shares issued after 5 April 2007.
(4)	167(3)	Repealed in relation to shares issued after 5 April 2007.
(5)	167(2), 168(5), 169(1), 170(7)	Repealed in relation to shares issued after 5 April 2007.
291A Connected persons: directors		
(1)	168(1)	Repealed in relation to shares issued after 5 April 2007.
(2)	168(4)	Repealed in relation to shares issued after 5 April 2007.
(3)	168(2), (3)	Repealed in relation to shares issued after 5 April 2007.
(4)	169(1), (6)	Repealed in relation to shares issued after 5 April 2007.
(5)	169(2), (3), (4), (5)	Repealed in relation to shares issued after 5 April 2007.
(6)	168(5)	Repealed in relation to shares issued after 5 April 2007.
291B Connected persons: persons interested in capital etc of company		
(1)	170(1)	Repealed in relation to shares issued after 5 April 2007.
(2)	170(2)	Repealed in relation to shares issued after 5 April 2007.
(3)	170(3), (4)	Repealed in relation to shares issued after 5 April 2007.
(4)	170(6)	Repealed in relation to shares issued after 5 April 2007.
(5)	171(1), (2)	Repealed in relation to shares issued after 5 April 2007.
(5A)	170(5)	Repealed in relation to shares issued after 5 April 2007.
(6)	170(7)	Repealed in relation to shares issued after 5 April 2007.
(7)	170(8)	Repealed in relation to shares issued after 5 April 2007.
(8)	170(9)	Repealed in relation to shares issued after 5 April 2007.
(9)	170(10)	Repealed in relation to shares issued after 5 April 2007.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(10)	1021(2)	Repealed in relation to shares issued after 5 April 2007.
292 Parallel trades		
(1)		Repealed in relation to shares issued after 5 April 2007: unnecessary in relation to such shares.
(2)		Repealed in relation to shares issued after 5 April 2007: unnecessary in relation to such shares.
(3)		Repealed in relation to shares issued after 5 April 2007: unnecessary in relation to such shares.
(4)		Repealed in relation to shares issued after 5 April 2007: unnecessary in relation to such shares.
(5)		Repealed in relation to shares issued after 5 April 2007: unnecessary in relation to such shares.
293 Qualifying companies		
(1)	180	Repealed in relation to shares issued after 5 April 2007.
(1A)	143(1), 184(1), Sch.1 para.128	Repealed in relation to shares issued after 5 April 2007.
(1B)	143(1), 184(1), Sch.1 para.128	Repealed in relation to shares issued after 5 April 2007.
(2)	137(1), (7), 181(1), (2), (8), Sch.1 para.122	Repealed in relation to shares issued after 5 April 2007.
(3)		Repealed in relation to shares issued after 5 April 2007: unnecessary in relation to such shares.
(3A)	137(3), 140(1), 181(4), 187, 257(1), Sch.1 paras.122, 125	Repealed in relation to shares issued after 5 April 2007.
(3B)	137(1), (7), 181(2), (8), Sch.1 para.122	Repealed in relation to shares issued after 5 April 2007.
(3C)	137(7), 181(8), Sch.1 para.122	Repealed in relation to shares issued after 5 April 2007.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3D)	137(5), 181(6), Sch.1 para.122	Repealed in relation to shares issued after 5 April 2007.
(3E)	137(4), (5), 181(5), (6), Sch.1 para.122	Repealed in relation to shares issued after 5 April 2007.
(3F)	137(7), 181(8), Sch.1 para.122	Repealed in relation to shares issued after 5 April 2007.
(4A)	138(1), 182(1), Sch.1 para.123	Repealed in relation to shares issued after 5 April 2007.
(4B)	138(2), 182(2), Sch.1 para.123	Repealed in relation to shares issued after 5 April 2007.
(5)	138(3), 182(3), Sch.1 para.123	Repealed in relation to shares issued after 5 April 2007.
(6)	138(4), 182(4), Sch.1 para.123	Repealed in relation to shares issued after 5 April 2007.
(6A)	142(1), (2), 186(1), (2), (3), Sch.1 para.127	Repealed in relation to shares issued after 5 April 2007.
(6B)	142(1), (2), (3), 186(1), (2), (3), Sch.1 para.127	Repealed in relation to shares issued after 5 April 2007.
(6C)	142(3), 186(3), Sch.1 para.127	Repealed in relation to shares issued after 5 April 2007.
(6D)		Repealed in relation to shares issued after 5 April 2007: unnecessary in relation to such shares.
(6ZA)	141(1), 188(1), Sch.1 para.126	Repealed in relation to shares issued after 5 April 2007.
(6ZB)	141(2), 188(2), Sch.1 para.126	Repealed in relation to shares issued after 5 April 2007.
(6ZC)	188(3)	Repealed in relation to shares issued after 5 April 2007.
(8)	139(1), (2), (3), 185(1), (2), (3), Sch.1 para.124	Repealed in relation to shares issued after 5 April 2007.
(8AA)	1021(2)	Repealed in relation to shares issued after 5 April 2007.
(8A)	181(1), 182(3), 184(1), (6), 185(1), (2), 188(1)	Repealed in relation to shares issued after 5 April 2007.
(8B)		Repealed in relation to shares issued after 5 April 2007: unnecessary in relation to such shares.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
294 Companies with interests in land		Repealed in relation to shares issued after 5 April 2007: unnecessary in relation to such shares.
295 Valuation of interests in land for purposes of section 294(1)(b)		Repealed in relation to shares issued after 5 April 2007: unnecessary in relation to such shares.
296 Section 294 disapplied where amounts raised total £50,000 or less		Repealed in relation to shares issued after 5 April 2007: unnecessary in relation to such shares.
297 Qualifying trades		
(1)		Repealed in relation to shares issued after 5 April 2007: introductory.
(2)	189(1), 192(1), 199(1)	Repealed in relation to shares issued after 5 April 2007.
(3)	193(3), (4), (5), (6), (7)	Repealed in relation to shares issued after 5 April 2007.
(3A)	197(3), 198(4)	Repealed in relation to shares issued after 5 April 2007.
(4)	195(2), (3)	Repealed in relation to shares issued after 5 April 2007.
(5)	195(4)	Repealed in relation to shares issued after 5 April 2007.
(5A)	195(5), (6), 257(1)	Repealed in relation to shares issued after 5 April 2007.
(5B)	195(6)	Repealed in relation to shares issued after 5 April 2007.
(5C)	195(6)	Repealed in relation to shares issued after 5 April 2007.
(6)	194(1), (3), (4), (7)	Repealed in relation to shares issued after 5 April 2007.
(7)	194(5), (6)	Repealed in relation to shares issued after 5 April 2007.
(8)	189(1)	Repealed in relation to shares issued after 5 April 2007.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
298 Provisions supplementary to sections 293 and 297		
(1)	199(3), (4)	Repealed in relation to shares issued after 5 April 2007.
(2)	199(5)	Repealed in relation to shares issued after 5 April 2007.
(3)	189(2), 199(5)	Repealed in relation to shares issued after 5 April 2007.
(4)	144, 200, Sch.1 para.129	Repealed in relation to shares issued after 5 April 2007.
(5)	189(1), 194(4), (8), 196(2), 198(2), (3)	Repealed in relation to shares issued after 5 April 2007.
(5A)	197(2)	Repealed in relation to shares issued after 5 April 2007.
(5B)	196(3)	Repealed in relation to shares issued after 5 April 2007.
(5C)	196(4)	Repealed in relation to shares issued after 5 April 2007.
299 Disposal of shares		
(1)	209(1), (2), (3), (4)	Repealed in relation to shares issued after 5 April 2007.
(2)	209(3)	Repealed in relation to shares issued after 5 April 2007.
(3)		Repealed in relation to shares issued after 5 April 2007: unnecessary in relation to such shares.
(4)	210(1), (2), 219(1), (2), 220(1), 228(1), (2), 229(1), (2)	Repealed in relation to shares issued after 5 April 2007.
(5)	212(1), (2)	Repealed in relation to shares issued after 5 April 2007.
(5A)	212(3)	Repealed in relation to shares issued after 5 April 2007.
(6)	246(2)	Repealed in relation to shares issued after 5 April 2007.
(6A)	246(3), (7)	Repealed in relation to shares issued after 5 April 2007.
(6B)	246(4)	Repealed in relation to shares issued after 5 April 2007.
(6C)	246(5)	Repealed in relation to shares issued after 5 April 2007.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(6D)	246(6), (7)	Repealed in relation to shares issued after 5 April 2007.
(8)	209(1), 211(1), (2), 212(1)	Repealed in relation to shares issued after 5 April 2007.
299A Loan linked investments		
(1)	164(1), (2)	Repealed in relation to shares issued after 5 April 2007.
(2)	164(3), 239(2)	Repealed in relation to shares issued after 5 April 2007.
(3)	164(1)	Repealed in relation to shares issued after 5 April 2007.
299B Pre-arranged exits		
(1)	177(1)	Repealed in relation to shares issued after 5 April 2007.
(2)	177(2)	Repealed in relation to shares issued after 5 April 2007.
(3)	177(3)	Repealed in relation to shares issued after 5 April 2007.
(4)	177(4)	Repealed in relation to shares issued after 5 April 2007.
(5)	177(4)	Repealed in relation to shares issued after 5 April 2007.
(6)	177(5)	Repealed in relation to shares issued after 5 April 2007.
300 Value received from company		
(1)	213(1), (3), 214(1)	Repealed in relation to shares issued after 5 April 2007.
(1A)	213(2), (4)	Repealed in relation to shares issued after 5 April 2007.
(1AA)	213(3)	Repealed in relation to shares issued after 5 April 2007.
(1B)	213(2), 219(1), (2), 220(1)	Repealed in relation to shares issued after 5 April 2007.
(1BA)	218(1), (2), (3)	Repealed in relation to shares issued after 5 April 2007.
(1BB)	218(2)	Repealed in relation to shares issued after 5 April 2007.
(1BC)	214(2), (3)	Repealed in relation to shares issued after 5 April 2007.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(1C)	221	Repealed in relation to shares issued after 5 April 2007.
(1D)	216(8)	Repealed in relation to shares issued after 5 April 2007.
(1E)	216(9)	Repealed in relation to shares issued after 5 April 2007.
(2)	216(2)	Repealed in relation to shares issued after 5 April 2007.
(3)	216(5)	Repealed in relation to shares issued after 5 April 2007.
(4)	217	Repealed in relation to shares issued after 5 April 2007.
(5)	216(6), 217	Repealed in relation to shares issued after 5 April 2007.
(6)	216(7)	Repealed in relation to shares issued after 5 April 2007.
300A Receipt of replacement value		
(1)	222(1), 223(5)	Repealed in relation to shares issued after 5 April 2007.
(2)	222(2), 223(5)	Repealed in relation to shares issued after 5 April 2007.
(3)	222(3)	Repealed in relation to shares issued after 5 April 2007.
(4)	222(4)	Repealed in relation to shares issued after 5 April 2007.
(5)	222(5)	Repealed in relation to shares issued after 5 April 2007.
(6)	222(6)	Repealed in relation to shares issued after 5 April 2007.
(7)	223(1)	Repealed in relation to shares issued after 5 April 2007.
(8)	223(2)	Repealed in relation to shares issued after 5 April 2007.
(9)	223(3)	Repealed in relation to shares issued after 5 April 2007.
(10)	223(4)	Repealed in relation to shares issued after 5 April 2007.
(11)	222(5), (7), 223(2), (3)	Repealed in relation to shares issued after 5 April 2007.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
301 Provisions supplementary to section 300		
(3)	216(3)	Repealed in relation to shares issued after 5 April 2007.
(4)	216(4)	Repealed in relation to shares issued after 5 April 2007.
(4A)	213(5)	Repealed in relation to shares issued after 5 April 2007.
(5)	216(10), 222(7)	Repealed in relation to shares issued after 5 April 2007.
(6)	221	Repealed in relation to shares issued after 5 April 2007.
(6A)	221	Repealed in relation to shares issued after 5 April 2007.
301A Receipts of insignificant value: supplementary provision		
(1)	215(2)	Repealed in relation to shares issued after 5 April 2007.
(2)	215(2)	Repealed in relation to shares issued after 5 April 2007.
(3)	215(3), (4)	Repealed in relation to shares issued after 5 April 2007.
(4)	215(5)	Repealed in relation to shares issued after 5 April 2007.
(5)	213(5)	Repealed in relation to shares issued after 5 April 2007.
302 Replacement capital		
(1)	232(1)	Repealed in relation to shares issued after 5 April 2007.
(2)	232(1), (2), (3)	Repealed in relation to shares issued after 5 April 2007.
(3)	233(1), (2)	Repealed in relation to shares issued after 5 April 2007.
(4)	232(4)	Repealed in relation to shares issued after 5 April 2007.
(4A)	232(5), 233(3)	Repealed in relation to shares issued after 5 April 2007.
(4B)	232(6), 233(4)	Repealed in relation to shares issued after 5 April 2007.
(5)	232(1), (2), (3), (7), 233(1), (2), (3)	Repealed in relation to shares issued after 5 April 2007.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
303 Value received by persons other than claimants		
(1)	224(1)	Repealed in relation to shares issued after 5 April 2007.
(1A)	224(2)	Repealed in relation to shares issued after 5 April 2007.
(1AA)	224(3)	Repealed in relation to shares issued after 5 April 2007.
(1B)	224(4), (5)	Repealed in relation to shares issued after 5 April 2007.
(1C)	224(2), 227(1), 228(1), (2), 229(1), (2)	Repealed in relation to shares issued after 5 April 2007.
(1D)	227(2)	Repealed in relation to shares issued after 5 April 2007.
(2)	226(1), (2)	Repealed in relation to shares issued after 5 April 2007.
(2A)	226(1)	Repealed in relation to shares issued after 5 April 2007.
(9)	230(1), (2), (3)	Repealed in relation to shares issued after 5 April 2007.
(9A)	224(7)	Repealed in relation to shares issued after 5 April 2007.
(9B)	224(7)	Repealed in relation to shares issued after 5 April 2007.
303AA Insignificant repayments disregarded for purposes of section 303(1)		
(1)	225(1)	Repealed in relation to shares issued after 5 April 2007.
(2)	224(7)	Repealed in relation to shares issued after 5 April 2007.
(3)	225(2)	Repealed in relation to shares issued after 5 April 2007.
(4)	225(3), (4)	Repealed in relation to shares issued after 5 April 2007.
(5)	225(3)	Repealed in relation to shares issued after 5 April 2007.
303A Restriction on withdrawal of relief under section 303		
(1)	231(1)	Repealed in relation to shares issued after 5 April 2007.
(2)	224(7)	Repealed in relation to shares issued after 5 April 2007.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	231(2)	Repealed in relation to shares issued after 5 April 2007.
(4)	231(3)	Repealed in relation to shares issued after 5 April 2007.
(5)	231(4)	Repealed in relation to shares issued after 5 April 2007.
(6)	231(5)	Repealed in relation to shares issued after 5 April 2007.
(7)	231(6)	Repealed in relation to shares issued after 5 April 2007.
(9)	231(7)	Repealed in relation to shares issued after 5 April 2007.
304 Spouses and civil partners		
(1)	209(4)	Repealed in relation to shares issued after 5 April 2007.
(2)	245(1), (2), (3)	Repealed in relation to shares issued after 5 April 2007.
(3)	245(4)	Repealed in relation to shares issued after 5 April 2007.
(4)	246(2), (3), (4), (5), (6), (7)	Repealed in relation to shares issued after 5 April 2007.
304A Acquisition of share capital by new company		
(1)	145(1), 247(1), Sch.1 para.130	Repealed in relation to shares issued after 5 April 2007.
(2)	145(2), 247(3), Sch.1 para.130	Repealed in relation to shares issued after 5 April 2007.
(3)	146(1), (2), 249(1), (2), Sch.1 para.131	Repealed in relation to shares issued after 5 April 2007.
(4)	146(1), (2), 249(3), (4)	Repealed in relation to shares issued after 5 April 2007.
(5)	248(1), (2), (3)	Repealed in relation to shares issued after 5 April 2007.
(6)	145(1), (4), 247(1), (5), Sch.1 para.130	Repealed in relation to shares issued after 5 April 2007.
(7)	145(3), 247(4), Sch.1 para.130	Repealed in relation to shares issued after 5 April 2007.
(8)	247(2)	Repealed in relation to shares issued after 5 April 2007.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
305 Reorganisation of share capital		
(1)		Repealed in relation to shares issued after 5 April 2007: unnecessary in relation to such shares.
(2)		Repealed in relation to shares issued after 5 April 2007: unnecessary in relation to such shares.
(3)		Repealed in relation to shares issued after 5 April 2007: unnecessary in relation to such shares.
(4)		Repealed in relation to shares issued after 5 April 2007: unnecessary in relation to such shares.
(5)		Repealed in relation to shares issued after 5 April 2007: application provision.
(6)		Repealed in relation to shares issued after 5 April 2007: application provision.
305A Relief for loss on disposal of shares		
(1)	131(1), (2)	Repealed.
(2)	136(1)	Repealed.
306 Claims		
(1)	202(1)	Repealed in relation to shares issued after 5 April 2007.
(2)	203(1), 204(1)	Repealed in relation to shares issued after 5 April 2007.
(3)	204(2), 205(1), (2)	Repealed in relation to shares issued after 5 April 2007.
(3A)	205(4)	Repealed in relation to shares issued after 5 April 2007.
(4)	204(3), (4)	Repealed in relation to shares issued after 5 April 2007.
(5)	205(3)	Repealed in relation to shares issued after 5 April 2007.
(6)	207	Repealed in relation to shares issued after 5 April 2007.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(7)	203(2)	Repealed in relation to shares issued after 5 April 2007.
(8)	203(3)	Repealed in relation to shares issued after 5 April 2007.
(9)		Repealed in relation to shares issued after 5 April 2007: unnecessary in relation to such shares. See Annex 1, Change 53.
(10)	206	Repealed in relation to shares issued after 5 April 2007.
(11)	205(1)	Repealed in relation to shares issued after 5 April 2007.
307 Withdrawal of relief		
(1)	234(1), 235	Repealed in relation to shares issued after 5 April 2007.
(1A)	234(2), (3)	Repealed in relation to shares issued after 5 April 2007.
(1B)	236(1)	Repealed in relation to shares issued after 5 April 2007.
(1C)	236(2)	Repealed in relation to shares issued after 5 April 2007.
(2)	237(1), (2)	Repealed in relation to shares issued after 5 April 2007.
(3)	238(1)	Repealed in relation to shares issued after 5 April 2007.
(4)	238(2), (3)	Repealed in relation to shares issued after 5 April 2007.
(5)	237(3)	Repealed in relation to shares issued after 5 April 2007.
(6)	239(1)	Repealed in relation to shares issued after 5 April 2007.
(7)		Repealed in relation to shares issued after 5 April 2007: unnecessary in relation to such shares. See Annex 1, Change 53.
(8)		Repealed in relation to shares issued after 5 April 2007: unnecessary in relation to such shares.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(8A)	235, 237(1), (2), 238(1), (2), (3), 239(1)	Repealed in relation to shares issued after 5 April 2007.
308 Application to subsidiaries		
(1)	140(1), 187, Sch.1 para.125	Repealed in relation to shares issued after 5 April 2007.
(2)	191(2), 1021(2)	Repealed in relation to shares issued after 5 April 2007.
(3)	191(3)	Repealed in relation to shares issued after 5 April 2007.
(3A)	191(4)	Repealed in relation to shares issued after 5 April 2007.
(4)	191(5)	Repealed in relation to shares issued after 5 April 2007.
(5A)	187	Repealed in relation to shares issued after 5 April 2007.
(5B)	191(2)	Repealed in relation to shares issued after 5 April 2007.
310 Information		
(1)	240(1), (2)	Repealed in relation to shares issued after 5 April 2007.
(2)	241(1), (2), (3), (4), (5)	Repealed in relation to shares issued after 5 April 2007.
(2A)	240(3), (4), 241(6), (7)	Repealed in relation to shares issued after 5 April 2007.
(3)		Repealed in relation to shares issued after 5 April 2007: unnecessary in relation to such shares.
(4)	242(1), (2), (3), (4)	Repealed in relation to shares issued after 5 April 2007.
(5)	243(1), (2), (3)	Repealed in relation to shares issued after 5 April 2007.
(6)	243(4)	Repealed in relation to shares issued after 5 April 2007.
(6A)	243(1)	Repealed in relation to shares issued after 5 April 2007.
(7)	243(5)	Repealed in relation to shares issued after 5 April 2007.
(8)	243(6)	Repealed in relation to shares issued after 5 April 2007.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(9)	244	Repealed in relation to shares issued after 5 April 2007.
(9A)	240(1), 241(1)	Repealed in relation to shares issued after 5 April 2007.
311 Nominees, bare trustees and approved investment funds		
(1)	250(1)	Repealed in relation to shares issued after 5 April 2007.
(2)	250(2), (3)	Repealed in relation to shares issued after 5 April 2007.
(2A)	250(3), 251(1)	Repealed in relation to shares issued after 5 April 2007.
(2B)	251(2)	Repealed in relation to shares issued after 5 April 2007.
(3)	251(3)	Repealed in relation to shares issued after 5 April 2007.
(4)	250(3), 251(4), (5)	Repealed in relation to shares issued after 5 April 2007.
(5)	250(3), 251(6)	Repealed in relation to shares issued after 5 April 2007.
(6)	251(7)	Repealed in relation to shares issued after 5 April 2007.
312 Interpretation of Chapter 3		
(1)	139(4), 143(3), 156(1), 159(4), 168(5), 184(2), 213(1), 214(2), 215(4), (5), 218(3), 222(5), 223(2), (3), 224(1), 225(4), 253(1), (2), 256(1), 257(1), (3), 1022(1), Sch.1 paras.124, 128	Repealed in relation to shares issued after 5 April 2007.
(1A)	159(2), (3)	Repealed in relation to shares issued after 5 April 2007.
(1ZA)	256(2)	Repealed in relation to shares issued after 5 April 2007.
(1B)	184(3)	Repealed in relation to shares issued after 5 April 2007.
(1C)	184(4), (5)	Repealed in relation to shares issued after 5 April 2007.
(1D)	1014(2)	Repealed in relation to shares issued after 5 April 2007.
(1E)	143(2), 184(6), Sch.1 para.128	Repealed in relation to shares issued after 5 April 2007.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)	257(2)	Repealed in relation to shares issued after 5 April 2007.
(2A)	252(2), (3)	Repealed in relation to shares issued after 5 April 2007.
(3)	254(1), (2)	Repealed in relation to shares issued after 5 April 2007.
(4)	257(4)	Repealed in relation to shares issued after 5 April 2007.
(4A)	255(1)	Repealed in relation to shares issued after 5 April 2007.
(4B)	257(5)	Repealed in relation to shares issued after 5 April 2007.
(5)	257(6)	Repealed in relation to shares issued after 5 April 2007.
(6)	257(7)	Repealed in relation to shares issued after 5 April 2007.
320 Commonwealth Agents-General and official agents etc		
(1)		Repealed: unnecessary. See CCRI(IP)O 1985.
(2)	841(2), (6)	Repealed.
(3)	841(1), (3), (4)	Repealed.
(4)	841(5), (7)	Repealed.
323 Visiting forces		
(2)	833(1), (3), (4)	Repealed.
(3)	833(5)	Repealed.
(4)	833(1), (6)	Repealed.
(5)	833(2)	Repealed.
(6)	833(3)	Repealed.
(8)	833(7)	Repealed.
332A Venture capital trusts: relief		
	258	Repealed.
334 Commonwealth citizens and others temporarily abroad		
	829(1), (2)	Repealed.
335 Residence of persons working abroad		
(1)	830(1), (2), (3), (4), (6)	Repealed.
(2)	830(5)	Repealed.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
336 Temporary residents in the United Kingdom		
(1)	831(1), (2), (4), (5)	Repealed.
(1A)	831(2), (5)	Repealed.
(2)	832(1), (2), (3), (4)	Repealed.
(3)	831(1), 832(1)	Repealed.
339 Charges on income: donations to charity		
(4)	522(1), (3), (4), (5), (6)	Continues in force for CT purposes.
347A General rule		
(1)	900(1)	Continues in force for CT purposes.
(2)	900(1), 901(2)	Continues in force for CT purposes.
(2A)		Repealed: unnecessary.
(3)	901(2)	Continues in force for CT purposes.
(6)	905	Repealed in part. See para.52(4) of Sch.1. Otherwise continues in force for CT purposes.
347B Qualifying maintenance payments		
(1)	454(1), (2), (4), (5), (6)	Repealed.
(1A)	454(3)	Repealed.
(2)	23, 26(1), 453(1), (2)	Repealed.
(3)	453(2)	Repealed.
(5A)	29(2), 453(2)	Repealed.
(5B)	27(4), (5)	Repealed.
(7)	454(9)	Repealed.
(8)	454(7)	Repealed.
(9)	455(1)	Repealed.
(10)	455(2)	Repealed.
(11)	454(8), 455(3)	Repealed.
(12)	456(1), (2)	Repealed.
(13)	456(3)	Repealed.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
348 Payments out of profits or gains brought into charge to income tax: deduction of tax		
(1)	24(2), 448(1), (2), (4), 449(1), (2), (5), 505(1), (2), 848(1), 900(1), (2), 901(1), (3), (4), 942(1), (2), (3), 964(1), (3), (4), 1025(1), (2), (4)	Repealed.
(1A)	899(2), (3), (4), (5), 941(3), (5)	Repealed.
(2)	448(1), (2), 449(1), (2), 903(1), (3), (5), (6), 964(1), (3), (4), 1025(1), (2), (4)	Repealed.
(3)	899(5)	Repealed.
(4)	1026	Repealed.
349 Payments not out of profits or gains brought into charge to income tax, and annual interest		
(1)	848(1), 900(1), (2), 901(1), (3), (4), 903(1), (3), (5), (6), (7), 906(5), 910(2), 928(2), 942(1), (2), (3), 944(2), 1025(1), (2), (4)	Repealed.
(1A)	899(2), (3), (4), (5), 941(3), (5)	Repealed.
(1B)	899(5)	Repealed.
(2)	874(1), (2), (6), 875	Repealed.
(3)	876(1), (2), 878(1), 879(1), 881, 882, 883, 884(1), 885(1), 886(1), (2)	Repealed.
(3AA)	878(2), 879(2)	Repealed.
(3AB)	879(4)	Repealed.
(3A)	889(1), (2), (3), (4)	Repealed.
(3B)	889(3)	Repealed.
(3C)	892(1), (2)	Repealed.
(4)	889(7), 987	Repealed.
(4) (“certificate of deposit”)	1019	Repealed.
(4) (“qualifying certificate of deposit”)	985(1), (2), 986(1), (2)	Repealed.
(4) (“qualifying deposit right”)		Repealed: obsolete. See Annex 1, Change 133.
(4) (“UK public revenue dividend”)	891	Repealed.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(4) (“uncertificated eligible debt security units”)	986(3)	Repealed.
(5)	984(1)	Repealed.
(6)	886(3), 984(2)	Repealed.
(7)		Repealed: unnecessary.
349ZA Extension of section 349: proceeds of sale of UK patent rights		
(1)	910(1)	Repealed.
(2)	910(2), (3)	Repealed.
(3)	910(3)	Repealed.
(4)	910(4)	Repealed.
(5)	910(5)	Repealed.
(6)		Repealed: unnecessary.
349A Exceptions to section 349 for payments between companies etc		
(1)	930(1)	Repealed.
(2)	930(3)	Repealed.
(3)	930(2)	Repealed.
(4)	930(2)	Repealed.
(5)	930(4)	Repealed.
(6)	930(1), 932	Repealed.
349B The conditions mentioned in section 349A(1)		
(1)	933	Repealed.
(2)	934(1), (2), (3), (4)	Repealed.
(3)	936(1), (2)	Repealed.
(4)	935(1), (2), (3)	Repealed.
(6)	937(1), (2), (3)	Repealed.
(7)	937(4), (5), (6)	Repealed.
(8)	936(3), 937(7)	Repealed.
349C Directions disapplying section 349A(1)		
(1)	931(1)	Repealed.
(2)	931(2)	Repealed.
(3)	931(3)	Repealed.
(4)	931(1), 932	Repealed.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
349D Section 349A(1): consequences of reasonable but incorrect belief		
(1)	938(1), (2)	Repealed.
(2)	932, 938(1)	Repealed.
349E Deductions under section 349(1): payment of royalties overseas		
(1)	911(1), (2), (4), 913(2), 1023	Repealed.
(2)	911(3)	Repealed.
(3)	912(1), (2)	Repealed.
(4)	912(3)	Repealed.
(5)	911(4), 913(1), (2)	Repealed.
(6)	Sch.1 para.385(2)	Repealed.
(7)	Sch.1 para.385(3)	Repealed.
350 Charge to tax where payments made under section 349		
(1)	946, 963(1), (2), (3), 964(1), (3), (4)	Repealed.
(1A)		Repealed: unnecessary.
(2)		Repealed: unnecessary.
(3)	963(4)	Repealed.
(4)	946, 962(1), (6)	Repealed.
(5)	962(2)	Repealed.
(6)	962(3), (4)	Repealed.
(7)	962(5)	Repealed.
350A UK public revenue dividends: deduction of tax		
(1)	897(1)	Repealed.
(2)	897(2)	Repealed.
(3)	897(3)	Repealed.
352 Certificates of deduction of tax		
(1)	495(1), (2), 975(1), (2), (3), (4), (5)	Repealed.
(2)	495(3), 975(6)	Repealed.
353 General provision		
(1)	23, 24(1), 383(1), (2)	Repealed in part. See para.62(2) of Sch.1. Otherwise continues in force for IT purposes.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(1A)	23, 26(1)	See para.62(3) of Sch.1 which substitutes new subsections (1A) to (1AB) for IT purposes.
(1B)	23, 383(3), (4)	Repealed.
(1E)		Repealed in part. See para.62(5) of Sch.1. Otherwise continues in force for IT purposes.
(1F)	29(2)	Repealed.
(1G)		Repealed. Superseded by new ICTA s.353(1AA). See para.62(3) of Sch.1.
(1H)	27(4), (5)	Repealed.
(3)	384(1), (2)	Continues in force for IT purposes.
359 Loan to buy machinery or plant		
(1)	383(2), 385(1), 388(1), (2), 389(2), (3)	Repealed.
(2)	389(4), (5)	Repealed.
(3)	383(2), 385(1), 390(1), (2), (4), 391(2), (3)	Repealed.
(4)	391(4), (5)	Repealed.
360 Loan to buy interest in close company		
(1)	383(2), 385(1), 392(1), (2), (4), 393(1)	Repealed.
(2)	393(1), (2), (4)	Repealed.
(3)	385(1), 393(1), (2), (3)	Repealed.
(3A)	392(3), Sch.2 paras.91, 92	Repealed.
(4)	392(4), 394(5), 395(6)	Repealed.
360A Meaning of “material interest” in section 360		
(1)	394(1), (2), (3), (4)	Repealed.
(2)	395(1), (6)	Repealed.
(3)		Repealed: obsolete.
(4)	395(2), Sch.2 para.94	Repealed.
(5)	395(6), Sch.2 para.94	Repealed.
(6)	395(3)	Repealed.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(7)	395(4), (5)	Repealed.
(8)	Sch.2 para.93(1)	Repealed.
(9)	Sch.2 para.93(2), (3), (4), (5)	Repealed.
(10)	394(5), 395(6)	Repealed.
361 Loan to buy interest in co-operative or employee-controlled company		
(1)	383(2), 385(1), 401(1), (2), (3), 402(1)	Repealed.
(2)	402(2), (3), (4), Sch.2 para.97	Repealed.
(3)	396(1), (2), 397(1)	Repealed.
(4)	396(2), 397(2), (3), (4), (5)	Repealed.
(5)	396(3)	Repealed.
(6)	396(4)	Repealed.
(8)	396(5), 397(6)	Repealed.
362 Loan to buy into partnership		
(1)	383(2), 385(1), 398(1), (2), 399(1)	Repealed.
(2)	399(2), (3)	Repealed.
363 Provisions supplementary to sections 360 to 362		
(1)	406(1), (2), (3), (4), (5)	Repealed.
(2)	407(1), (2), (3), (4)	Repealed.
(3)	1008(1)	Repealed.
(4)	408(2), (3), (4), (5)	Repealed.
(5)	401(3)	Repealed.
364 Loan to pay inheritance tax		
(1)	383(2), 385(1), 403(1), (2), 404	Repealed.
(2)	405(1), (2), (3)	Repealed.
(3)	403(3)	Repealed.
(4)	403(4), 404	Repealed.
366 Information		
(1)	412(1), (3)	Repealed in part. See para.70 of Sch.1. Otherwise continues in force for IT purposes.
(2)	412(1), (2), (4)	Continues in force for IT purposes.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	412(5)	Continues in force for IT purposes.
367 Provisions supplementary to sections 354 to 366		
(2)	385(2), (3)	Repealed.
(3)	385(4)	Repealed.
(4)	386(1), (2)	Repealed.
368 Exclusion of double relief etc		
(1)	387(1)	Repealed.
(2)		Repealed: unnecessary. See Annex 1, Change 73.
(3)	387(2), (3), (4)	Repealed.
(5)	387(5), (6)	Repealed.
(6)	387(7)	Repealed.
379A Losses from UK property business		
(1)	23, 24(1), 25(4), 118(1), (2), (3), (4), 119	Repealed.
(2)	120(1), 123(2), (3)	Repealed.
(3)	23, 24(1), 118(5), 120(2), 121(1), 124(1), (2)	Repealed.
(4)	118(4), 121(1), 122(2), (3), (4), (5)	Repealed.
(5)	120(4), 121(1)	Repealed.
(6)	118(4), 121(2), (3)	Repealed.
(7)		Repealed. See section 59(3)(b).
(8)	123(5)	Repealed.
(9)	123(6), (7)	Repealed.
(10)	123(4)	Repealed.
379B Losses from overseas property business		
	118(1), (2), (3), (4), (5), 119, 120(1), (2), (4), 121(1), (2), (3), 122(2), (3), (4), (5), 123(2), (3), (4), (5), (6), (7), 124(1), (2)	Repealed.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
380 Set-off against general income		
(1)	23, 24(1), 25(4), 63, 64(1), (2), (5), 65(1), 72(3), 128(1), (2), (5), 129(1)	Repealed.
(2)	65(2), (3), 129(2), (3)	Repealed.
381 Further relief for individuals for losses in early years of trade		
(1)	23, 24(1), 72(1)	Repealed.
(2)	25(4), 72(2), 73	Repealed.
(3)	63	Repealed.
(4)	74(1), (2), (3)	Repealed.
(5)	74(4), (5)	Repealed.
(7)	72(4), 74(6)	Repealed.
382 Provisions supplementary to sections 380 and 381		
(3)	61(2), 62(2)	Repealed.
(4)		Repealed: unnecessary. See ITTOIA 2005 s.206.
384 Restrictions on right of set-off		
(1)	66(1), (2), (4)	Repealed.
(2)	66(6)	Repealed.
(3)	66(5)	Repealed.
(4)	60(3)	Repealed.
(6)	75(1), (2), (5), (6)	Repealed.
(7)	75(1), (2), (3)	Repealed.
(8)	79(1)	Repealed.
(9)	66(3)	Repealed.
(10)	66(7)	Repealed.
(11)	79(2)	Repealed.
384A Restriction of set-off of allowances against general income		
(1)	76	Repealed.
(2)	77(1), (2), (3)	Repealed.
(3)	77(3)	Repealed.
(4)	78(1), (2), (3)	Repealed.
(5)	78(4), (5), (6)	Repealed.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(6)	79(1)	Repealed.
(7)	1021(1)	Repealed.
(8)	79(2)	Repealed.
385 Carry-forward against subsequent profits		
(1)	23, 24(1), 25(4), 61(2), 62(2), 83(1), (2), (3), (4), (5), 84	Repealed.
(4)	25(4), 85(1), (2), (3)	Repealed.
(7)	63	Repealed.
386 Carry-forward where business transferred to a company		
(1)	86(1), (2), (4), (5), (6)	Repealed.
(2)		Repealed. See Annex 1, Change 11.
(3)	86(3)	Repealed.
387 Carry-forward as losses of amounts taxed under section 350		
(1)		Repealed. See Annex 1, Change 81.
(2)		Repealed. See Annex 1, Change 81.
(3)		Repealed. See Annex 1, Change 81.
388 Carry-back of terminal losses		
(1)	23, 24(1), 25(4), 89(1), (2), (3)	Repealed.
(2)	63	Repealed.
(3)	91	Repealed.
(4)	25(4), 92(1), (2), (3)	Repealed.
(5)		Repealed. See Annex 1, Change 81.
(6)	90(1)	Repealed.
(7)	90(2)	Repealed. See section 59(3)(a).
389 Supplementary provisions relating to carry-back of terminal losses		
(1)		Repealed: unnecessary.
(2)	93(1), (2), (3), (4)	Repealed.
(4)	62(3), 89(1)	Repealed.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
390 Treatment of interest as a loss for purposes of carry-forward and carry-back	88(1), (2), 94(1), (2)	Repealed.
391 Losses from trade etc carried on abroad	95(1), (2), (3), (4), (5), (6)	Repealed.
392 Losses from miscellaneous transactions		
(1)	23, 24(1), 152(1), (2), (8)	Repealed.
(2)	23, 24(1), 25(4), 152(5), (7), (8), 153	Repealed.
(3)	152(6)	Repealed.
(4)	152(6), (8)	Repealed.
(5)	153	Repealed.
(6)	155(1)	Repealed.
(7)	155(2)	Repealed.
(8)	Sch.2 para.37(1), (2)	Repealed.
397 Restriction of relief in case of farming and market gardening		
(1)	67(2)	Repealed.
(3)	67(3), 68(3), (4)	Continues in force for CT purposes.
(4)	67(3)	Continues in force for CT purposes.
(5)	67(2), 68(5), 996(1)	Repealed in part. See para.74(5) of Sch.1. Otherwise continues in force for CT purposes.
(7)	70(6)	Repealed in part. See para.74(6) of Sch.1. Otherwise continues in force for CT purposes.
(8)	67(3), 69(2)	Continues in force for CT purposes.
(10)	69(3), (4), (5), (6), (7), 70(2), (3)	Repealed in part. See para.74(8) of Sch.1. Otherwise continues in force for CT purposes.
398 Transactions in deposits with and without certificates or in debts	154(1), (2), (3)	Repealed in part. See para.75 of Sch.1. Otherwise continues in force for CT purposes.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
399 Dealings in commodity futures etc: withdrawal of loss relief		
(2)	81(1), (2), (3), (4), (5)	Repealed in part. See para.76(2) of Sch.1. Otherwise continues in force for CT purposes.
(3)	81(6)	Continues in force for CT purposes.
(4)	Sch.2 para.24	Continues in force for CT purposes.
(5)	81(7)	Continues in force for CT purposes.
417 Meaning of “participator”, “associate”, “director” and “loan creditor”		
(3)	253(1)	Continues in force for CT purposes.
(4)	253(2)	Continues in force for CT purposes.
458 Capital redemption business		
(1)		Repealed in part: obsolete references to income tax. See para.78(2) of Sch.1. Otherwise continues in force for CT purposes.
(2)		Repealed in part: obsolete references to income tax. See para.78(3) and (4) of Sch.1. Otherwise continues in force for CT purposes.
459 Exemption from tax		
		Repealed in part: obsolete references to income tax. See para.79 of Sch.1. Otherwise continues in force for CT purposes.
460 Exemption from tax in respect of life or endowment business		
(1)		Repealed in part: obsolete references to income tax. See para.80 of Sch.1. Otherwise continues in force for CT purposes.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
461 Taxation in respect of other business		
(1)		Repealed in part: obsolete references to income tax. See para.81(2) of Sch.1. Otherwise continues in force for CT purposes.
(4)		Repealed in part: obsolete references to income tax. See para.81(3) of Sch.1. Otherwise continues in force for CT purposes.
461B Taxation in respect of other business: incorporated friendly societies etc		
(1)		Repealed in part: obsolete references to income tax. See para.82(2) of Sch.1. Otherwise continues in force for CT purposes.
(5)		Repealed in part: obsolete references to income tax. See para.82(3) of Sch.1. Otherwise continues in force for CT purposes.
467 Exemption for trade unions and employers' associations		
(1)		Repealed in part: obsolete references to income tax. See para.84 of Sch.1. Otherwise continues in force for CT purposes.
468 Authorised unit trusts		
(6)		Repealed in part. Definition of "unit trust scheme" unnecessary. See paras.85(3) and 212(2)(s) of Sch.1. Otherwise continues in force for CT purposes.
469 Other unit trusts		
(1)	504(1)	Continues in force for CT purposes.
(2)	504(2), (3)	Repealed in part. See para.87(2) of Sch.1. Otherwise continues in force for CT purposes.
(2A)	504(4)	Repealed.
(2B)	504(4)	Repealed.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	941(2), (3), (5)	Repealed. Superseded for CT purposes by ICTA s.469(4A) to (4D). See para.87(4) of Sch.1.
(4)	941(2), (3), (5), 964(2)	Repealed. Superseded for CT purposes by ICTA s.469(4A) to (4D). See para.87(4) of Sch.1.
(5)	941(2), (3), (5), 964(2)	Continues in force for CT purposes.
(5A)	942(4)	Repealed.
(5B)	942(5)	Repealed.
(5C)	943(1), (2), (3)	Repealed.
(5D)		Repealed: unnecessary.
(6)	941(2), (3), (5)	Continues in force for CT purposes.
(6A)	989	Continues in force for CT purposes.
(7)	1007(1), (2)	Repealed.
(8)	1007(3)	Repealed.
(9)	504(4), (5)	Repealed.
(10)		Repealed: unnecessary.
477A Building societies: regulations for deduction of tax		
(1)	852(1), (2), (3), 871(1), (2), (3), 872(1), (4), 946, 962(1), Sch.1 para.247	Repealed.
(1A)	870(2), 872(5)	Repealed.
(2)	852(1), (2), (3), 871(1), (2), (3), 872(3), 962(1), Sch.1 para.247	Repealed.
(2A)	871(1), (2), (3)	Repealed.
(3)		Repealed in part. See para.88(3) of Sch.1. Otherwise continues in force for CT purposes.
(7)	880	Repealed.
(10)	870(2)	Repealed in part. See para.88(6) of Sch.1. Otherwise continues in force for CT purposes.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
480A Relevant deposits: deduction of tax from interest payments		
(1)	851(1), (2), 855(1)	Repealed.
(2)	946	Repealed.
(3)	946, 953(6), (7)	Repealed.
(4)	948(1), 953(7)	Repealed.
(5)	850(6)	Repealed.
480B Relevant deposits: exception from section 480A		
(1)	852(1), (4)	Repealed.
(2)	852(2), (4)	Repealed.
(3)	852(3)	Repealed.
(4)	850(6)	Repealed.
481 "Deposit-taker", "deposit" and "relevant deposit"		
(1)		Repealed: unnecessary.
(1A)		Repealed: unnecessary.
(2)	853(1), (2), (3), (4), (5), (6), 854(1)	Repealed.
(3)	855(2), 983	Repealed.
(4)	856(1), (2), (3), (4), (5), (6)	Repealed.
(4A)	873(1), (2)	Repealed.
(5)	858(2), (3), 859(2), (3), 860(2), (3), 861(2), (3), 863(1), 864, 865, 866(1), 867(1), (2), 868(1), (2), 870(1), (2), 1022(1)	Repealed.
(5A)		Repealed: obsolete. See Annex 1, Change 133.
(5B)	Sch.2 para.154(1), (2), (3)	Repealed.
(6)	872(1), (2), (4)	Repealed.
482 Supplementary provisions		
(1)	850(6)	Repealed.
(2)	858(2), (4), 859(2), (4), 860(2), 861(2), (4)	Repealed.
(2A)	858(2), 859(2)	Repealed.
(3)	862(1), (2)	Repealed.
(4)	862(2), (3)	Repealed.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(5)	857(1), (2), (3)	Repealed.
(5A)	873(3), (4), (5), (6)	Repealed.
(6) (“appropriate person”)	858(5), 859(5), 860(4), 861(5)	Repealed.
(6) (“certificate of deposit”)	1019	Repealed.
(6) (“general client account deposit”)	863(2), (3)	Repealed.
(6) (“qualifying certificate of deposit”)	985(1), (2), 986(1), (2)	Repealed.
(6) (“qualifying time deposit”)	866(2), (3)	Repealed.
(6) (“uncertificated eligible debt security units”)	986(3)	Repealed.
(7)	868(4)	Repealed.
(8)	Sch.2 para.157(1), (2)	Repealed.
(9)	Sch.2 para.158(1), (2), (3)	Repealed.
(10)	854(2), (3)	Repealed.
(11)	871(1)	Repealed.
(11A)	871(3)	Repealed.
(12)	871(2), 872(3)	Repealed.
486 Industrial and provident societies and co-operative associations		
(2)	887(1)	Repealed.
(3)	874(5), 887(1)	Repealed.
(6)	887(2), (3)	Repealed.
(12)	151(1), 887(5), (6), Sch.1 para.132	Continues in force for CT purposes.
492 Treatment of oil extraction activities etc for tax purposes		
(2)	80(1), (2)	Repealed.
(4)	87(1), (2)	Continues in force for CT purposes.
502 Interpretation of Chapter 5		
(1)	80(3)	Continues in force for CT purposes.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
504A Letting of furnished holiday accommodation treated as trade for certain income tax purposes		
(1)	127(1), (2), (3), 836(3)	Repealed.
(2)	127(3), 836(3), Sch.1 para.473(2), (4)	Repealed.
(3)	127(4), (5), (6)	Repealed.
(4)	127(7), Sch.1 para.473(4)	Repealed.
(5)	63	Repealed.
505 Charities: general		
(1)	521(4), 522(5), 523(5), 524(1), (2), (3), (4), 525(1), 530(1), (2), (3), 531(1), (2), (3), 532(1), (2), (3), (4), (5), 533(1), 536(1), (2), (3), 538(1)	Repealed in part. See para.94(2) of Sch.1. Otherwise continues in force for CT purposes.
(1AA)	536(4)	Continues in force for CT purposes.
(1A)	533(2)	Continues in force for CT purposes.
(1B)	525(2), (3), (4)	Continues in force for CT purposes.
(2)	523(1), (2), (3), (4), (5), (6), (7)	Repealed in part. See para.94(5) of Sch.1. Otherwise continues in force for CT purposes.
(3)	540(3), 562(4), (5)	Continues in force for CT purposes.
(4)	539(2), 540(1), (2), 541(2), (3), (4), Sch.1 paras.326, 327	Continues in force for CT purposes.
(5)	562(1), (2), (3), 563(2), (3), (4), (5), 564	Continues in force for CT purposes.
(6)	563(2), (3), (5)	Continues in force for CT purposes.
(7)	541(2), 542(2), (3), (4), (5), (6), Sch.1 para.327	Continues in force for CT purposes.
506 Charitable expenditure and non-charitable expenditure		
(1)	519, 543(1)	Continues in force for CT purposes.
(2)	546(1), (2), (3), (4)	Continues in force for CT purposes.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	547	Continues in force for CT purposes.
(4)	543(1), 1019	Continues in force for CT purposes.
(5)	548(1), (2)	Continues in force for CT purposes.
506A Transactions with substantial donors		
(1)	549(1)	Continues in force for CT purposes.
(2)	549(2), (3)	Continues in force for CT purposes.
(3)	543(1), 551(1)	Continues in force for CT purposes.
(4)	543(1), 551(2), (3)	Continues in force for CT purposes.
(5)	543(1), 551(5)	Continues in force for CT purposes.
506B Section 506A: exceptions		
(1)	554(1)	Continues in force for CT purposes.
(2)	554(2)	Continues in force for CT purposes.
(3)	554(3)	Continues in force for CT purposes.
(4)	554(4)	Continues in force for CT purposes.
(5)	554(5)	Continues in force for CT purposes.
(6)	554(5)	Continues in force for CT purposes.
(7)	553(1), (2), (3)	Continues in force for CT purposes.
(8)	555(1)	Continues in force for CT purposes.
(9)	555(2), (3), (4)	Continues in force for CT purposes.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
506C Sections 506A and 506B: supplemental		
(1)	550	Repealed in part. See para.98(2) of Sch.1. Otherwise continues in force for CT purposes.
(2)	551(4)	Continues in force for CT purposes.
(3)	549(4)	Continues in force for CT purposes.
(4)	552(1), (2), (3)	Continues in force for CT purposes.
(5)	556(1), (2)	Continues in force for CT purposes.
(6)	551(6)	Continues in force for CT purposes.
(7)	557(1)	Continues in force for CT purposes.
(8)	557(2)	Continues in force for CT purposes.
(9)	557(3)	Continues in force for CT purposes.
507 The National Heritage Memorial Fund, the Historic Buildings and Monuments Commission for England and the British Museum		
(1)	430(1)	Continues in force for CT purposes.
510A European Economic Interest Groupings		
(1)	842(5), Sch.1 para.341	Continues in force for CT purposes.
(2)	842(1), Sch.1 para.341	Continues in force for CT purposes.
(3)	842(1), Sch.1 para.341	Repealed in part. See para.101(3) of Sch.1. Otherwise continues in force for CT purposes.
(4)	842(2), Sch.1 para.341	Continues in force for CT purposes.
(5)	842(3), (4), Sch.1 para.341	Continues in force for CT purposes.
(6)	842(1), Sch.1 para.341	Continues in force for CT purposes.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
515 Signatories to Operating Agreement for INMARSAT		
		Repealed: obsolete.
516 Government securities held by non-resident central banks		
(1)	840(1)	Repealed.
(2)	840(2)	Repealed.
(3)	Sch.1 para.340(3)	Repealed.
(4)	840(3), Sch.1 para.340(3)	Repealed.
(5)	840(4), Sch.1 para.340(3)	Repealed.
517 Issue departments of the Reserve Bank of India and the State Bank of Pakistan		
	839	Continues in force for CT purposes.
519 Local authorities		
(1)	838(1), (3)	Continues in force for CT purposes.
(2)	838(2), (3)	Continues in force for CT purposes.
(3)	1000(1), (2), (3), (4), (5)	Continues in force for CT purposes.
524 Taxation of receipts from sale of patent rights		
(3)	910(1), (2), (3)	Repealed in part. See para.107(2) of Sch.1. Otherwise continues in force for CT purposes.
527 Spreading of royalties over several years		
(1)	461(1), (2), (3)	Continues in force for CT purposes.
(2)	461(1), (3)	Continues in force for CT purposes.
(3)	461(1)	Continues in force for CT purposes.
(4)	461(1)	Repealed.
532 Application of Capital Allowances Act		
	910(5)	Continues in force for CT purposes.
533 Interpretation of sections 520 to 532		
(2)	910(4)	Continues in force for CT purposes.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	910(4)	Continues in force for CT purposes.
(4)	910(4)	Continues in force for CT purposes.
(5)	910(4)	Continues in force for CT purposes.
(6)	910(4)	Continues in force for CT purposes.
536 Taxation of royalties where owner abroad		
(1)	906(1), (2), (3), (5), 907(1), 909(3)	Repealed.
(2)	906(3), (4), 907(2)	Repealed.
(3)	908(1)	Repealed.
(4)	908(2)	Repealed.
(5)	909(1)	Repealed.
(6)	909(2)	Repealed.
537 Public lending right		
	906(1), (5), 907(1)	Repealed.
537B Taxation of design royalties where owner abroad		
(1)	906(1), (2), (3), (5), 907(1), 909(3)	Repealed.
(2)	906(3), (4), 907(2)	Repealed.
(3)	908(1)	Repealed.
(4)	908(2)	Repealed.
(5)	909(1)	Repealed.
(6)	909(2)	Repealed.
555 Payment of tax		
(1)	966(1), (7)	Repealed.
(2)	966(1), (2), (3), (7)	Repealed.
(3)	966(1), (2), (4), (7)	Repealed.
(4)	967(1), (2)	Repealed.
(5)	970(4), Sch.1 para.495	Repealed.
(6)	966(6), Sch.1 paras.114, 495	Repealed.
(7)	969(1)	Repealed.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(8)	968(1), (2), (3)	Repealed.
(9)	968(4)	Repealed.
(10)	968(5), (6)	Repealed.
(11)	968(7)	Repealed.
556 Activity treated as trade etc and attribution of income		
(5)	Sch.1 para.114	Repealed in part. See para.114(3) of Sch.1. Otherwise continues in force for CT purposes.
558 Supplementary provisions		
(1)	970(1)	Repealed.
(2)	967(3)	Repealed.
(3)	967(4)	Repealed.
(4)	970(2), (3)	Repealed.
(5)	969(2)	Continues in force for CT purposes.
(6)	970(5)	Continues in force for CT purposes.
573 Relief for companies		
(4)	Sch.1 para.309	Repealed in part. See para.117(2) of Sch.1. Otherwise continues in force for CT purposes.
574 Relief for individuals		
(1)	23, 24(1), 25(4), 131(1), (2), 132(1), (3), (4), 133(1), Sch.1 para.309	Repealed.
(2)	133(3), (4)	Repealed.
(3)	135(2), (3), 150(2)	Repealed.
575 Exclusion of relief under section 573 or 574 in certain cases		
(1)	131(3)	Continues in force for CT purposes.
(2)	136(2), (3), (4), (5)	Repealed in part. See para.119(4) of Sch.1. Otherwise continues in force for CT purposes.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	131(4)	Repealed in part. See para.119(5) of Sch.1. Otherwise continues in force for CT purposes.
576 Provisions supplementary to sections 573 to 575		
(1)	147(1), (2), (3), (4), (5), (6), 148(1), (2), (3), (4), (5)	Repealed in part. See para.120(3) of Sch.1. Otherwise continues in force for CT purposes.
(1A)	148(3)	Repealed.
(1B)	148(6)	Repealed.
(2)	Sch.1 para.309	Repealed.
(3)	Sch.1 para.309	Repealed.
(4)	134(1), (2), (3), (4), (5), Sch.1 para.121	Repealed.
(4A)	137(1), (3), (4), (5), (7), (8), 138(1), (2), (3), (4), 139(1), (2), (3), (4), 140(1), 141(1), (2), 142(1), (2), (3), 143(1), (2), (3), 144, 145(1), (2), (3), (4), 146(1), (2), Sch.1 paras.122, 123, 124, 125, 126, 127, 128, 129, 130, 131	Repealed.
(4B)		Repealed: unnecessary.
(5)	134(5), 136(4), 148(8), 151(1), (3), (4), (6), (7), Sch.1 paras.121, 132	Repealed.
581A Interest on foreign currency securities etc		
	981	Repealed.
582 Funding bonds issue in respect of interest on certain debts		
(1)		Repealed in part. See para.134(2) of Sch.1. Otherwise continues in force for CT purposes.
(2)	939(1), (2), (3), (4), 940(1), (2), (3)	See para.134(3) of Sch.1 which substitutes new subsections (2) and (2A) for CT purposes.
(2A)	939(2)	See para.134(3) of Sch.1 which substitutes new subsections (2) and (2A) for CT purposes.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(4)	939(6)	Continues in force for CT purposes.
582A Designated international organisations: miscellaneous exemptions		
(1)	979(1), Sch.1 paras.459, 461	Repealed.
(2)		Repealed: obsolete.
(4)	979(3), (4)	Repealed.
(5)	979(2)	Repealed.
(6)	Sch.1 paras.459, 461	Repealed.
587A New issues of securities: extra return		
(1)	845(1), (2)	Repealed.
(2)	845(3)	Repealed.
(3)	845(4), 846(6)	Repealed.
(4)	846(2)	Repealed.
(5)	846(3), (4)	Repealed.
(6)	846(4), (5)	Repealed.
587B Gifts of shares, securities and real property to charities etc		
(1)	431(1)	Continues in force for CT purposes.
(2)	23, 24(1), 431(1), (2), 445(1), Sch.1 para.536	Repealed in part. See para.137(3) of Sch.1. Otherwise continues in force for CT purposes.
(3)	Sch.1 para.328	Repealed.
(4)	434(1), (2)	Continues in force for CT purposes.
(5)	434(1), (2), 1021(1)	Continues in force for CT purposes.
(6)	434(1)	Continues in force for CT purposes.
(7)	434(2), (4), 436(1), (2), (3)	Continues in force for CT purposes.
(8A)	437(1)	Continues in force for CT purposes.
(8B)	437(1), 439(1), (2)	Continues in force for CT purposes.
(8C)	439(3), (4), (5)	Continues in force for CT purposes.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(8D)	439(6)	Continues in force for CT purposes.
(8E)	440(1)	Continues in force for CT purposes.
(8F)	440(2)	Continues in force for CT purposes.
(8G)	440(2)	Continues in force for CT purposes.
(9)	432(1), (2), 435, 439(7), 446	Continues in force for CT purposes.
(9A)	433(1)	Continues in force for CT purposes.
(9B)	433(2), (3)	Continues in force for CT purposes.
(9C)	433(4), (6)	Continues in force for CT purposes.
(9D)	433(5)	Continues in force for CT purposes.
(9E)	433(6)	Continues in force for CT purposes.
(10)	438(1)	Continues in force for CT purposes.
(10A)	1021(1)	Continues in force for CT purposes.
(11)	438(2)	Continues in force for CT purposes.
587C Supplementary provision for gifts of real property		
(1)	441(1), 442(1), 444(1)	Continues in force for CT purposes.
(2)	442(2), (3)	Repealed. Superseded for CT purposes by ICTA s.587BA. See para.138 of Sch.1.
(3)	442(3), (4), (5), (6), (7)	Repealed. Superseded for CT purposes by ICTA s.587BA. See para.138 of Sch.1.
(4)	441(2)	Continues in force for CT purposes.
(5)	441(3)	Continues in force for CT purposes.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(6)	444(2)	Continues in force for CT purposes.
(7)	444(3)	Continues in force for CT purposes.
(8)	444(4), (5)	Continues in force for CT purposes.
(9)	444(6)	Continues in force for CT purposes.
(10)	444(7)	Repealed in part. See para.139(7) of Sch.1. Otherwise continues in force for CT purposes.
658 Supplementary		
(4)		Repealed in part: unnecessary. See para.142 of Sch.1. Otherwise continues in force for CT purposes.
660C Nature of charge on settlor		
(3)	Sch.1 para.551	Repealed.
685A Meaning of "settled property"		
(1)	466(1), (2), (3), (4)	Repealed. Superseded for CT purposes by ICTA s.832(2A). See para.212(3) of Sch.1.
(2)	466(1), (5), (6)	Repealed. Superseded for CT purposes by ICTA s.832(2A). See para.212(3) of Sch.1.
685B Meaning of "settlor"		
(1)	467(1), (2)	Repealed. Superseded for CT purposes by ICTA s.832(2A). See para.212(3) of Sch.1.
(2)	467(3), (4)	Repealed. Superseded for CT purposes by ICTA s.832(2A). See para.212(3) of Sch.1.
(3)	467(5)	Repealed. Superseded for CT purposes by ICTA s.832(2A). See para.212(3) of Sch.1.
(4)	467(6)	Repealed. Superseded for CT purposes by ICTA s.832(2A). See para.212(3) of Sch.1.
(5)	467(4), 468(1), (2), (3), (4), (5)	Repealed. Superseded for CT purposes by ICTA s.832(2A). See para.212(3) of Sch.1.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(6)	469(1), (2)	Repealed. Superseded for CT purposes by ICTA s.832(2A). See para.212(3) of Sch.1.
(7)	465(7)	Repealed. Superseded for CT purposes by ICTA s.832(2A). See para.212(3) of Sch.1.
(8)	465(8)	Repealed. Superseded for CT purposes by ICTA s.832(2A). See para.212(3) of Sch.1.
685C Transfer between settlements: identification of settlor		
(1)	470(1)	Repealed. Superseded for CT purposes by ICTA s.832(2A). See para.212(3) of Sch.1.
(2)	470(3)	Repealed. Superseded for CT purposes by ICTA s.832(2A). See para.212(3) of Sch.1.
(3)	471(1), (2), (3)	Repealed. Superseded for CT purposes by ICTA s.832(2A). See para.212(3) of Sch.1.
(4)	471(1), (4)	Repealed. Superseded for CT purposes by ICTA s.832(2A). See para.212(3) of Sch.1.
(5)	471(5)	Repealed. Superseded for CT purposes by ICTA s.832(2A). See para.212(3) of Sch.1.
(6)	470(2)	Repealed. Superseded for CT purposes by ICTA s.832(2A). See para.212(3) of Sch.1.
(7)	470(4)	Repealed. Superseded for CT purposes by ICTA s.832(2A). See para.212(3) of Sch.1.
685D Variation of will or intestacy, etc: identification of settlor		
(1)	472(1), 473(1)	Repealed. Superseded for CT purposes by ICTA s.832(2A). See para.212(3) of Sch.1.
(2)	472(2)	Repealed. Superseded for CT purposes by ICTA s.832(2A). See para.212(3) of Sch.1.
(3)	472(3)	Repealed. Superseded for CT purposes by ICTA s.832(2A). See para.212(3) of Sch.1.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(4)	472(4), (5)	Repealed. Superseded for CT purposes by ICTA s.832(2A). See para.212(3) of Sch.1.
(5)	473(2), (3)	Repealed. Superseded for CT purposes by ICTA s.832(2A). See para.212(3) of Sch.1.
(6)	473(4)	Repealed. Superseded for CT purposes by ICTA s.832(2A). See para.212(3) of Sch.1.
(7)	473(5)	Repealed. Superseded for CT purposes by ICTA s.832(2A). See para.212(3) of Sch.1.
(8)	473(6)	Repealed. Superseded for CT purposes by ICTA s.832(2A). See para.212(3) of Sch.1.
685E Trustees of settlements		
(1)	474(1)	Repealed. Superseded for CT purposes by ICTA s.832(2A). See para.212(3) of Sch.1.
(2)	475(1), (2)	Repealed. Superseded for CT purposes by ICTA s.832(2A). See para.212(3) of Sch.1.
(3)	475(4)	Repealed. Superseded for CT purposes by ICTA s.832(2A). See para.212(3) of Sch.1.
(4)	475(5), 476(2), (3)	Repealed. Superseded for CT purposes by ICTA s.832(2A). See para.212(3) of Sch.1.
(5)	476(2), (3), (4), (5)	Repealed. Superseded for CT purposes by ICTA s.832(2A). See para.212(3) of Sch.1.
(6)	475(6)	Repealed. Superseded for CT purposes by ICTA s.832(2A). See para.212(3) of Sch.1.
(7)	475(3)	Repealed. Superseded for CT purposes by ICTA s.832(2A). See para.212(3) of Sch.1.
(8)	474(2), (3)	Repealed. Superseded for CT purposes by ICTA s.832(2A). See para.212(3) of Sch.1.
(9)		Repealed: spent.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
685F Application of section 739 and 740		
(1)	Sch.2 para.134(1), (2), (3), (4)	Repealed.
(2)	Sch.2 para.135(1), (2), (3), (4), (5)	Repealed.
685G Sub-funds		
(1)	477(1), (2), (3), (4), (5), (6)	Repealed. Superseded for CT purposes by ICTA s.832(2A). See para.212(3) of Sch.1.
(2)	477(2), (4), (6), (7)	Repealed. Superseded for CT purposes by ICTA s.832(2A). See para.212(3) of Sch.1.
(3)	477(7)	Repealed. Superseded for CT purposes by ICTA s.832(2A). See para.212(3) of Sch.1.
686 Accumulation and discretionary trusts: special rates of tax		
(1)	479(1), (2), 481(2)	Repealed.
(1AA)	479(3), (4), 481(3), (4)	Repealed.
(1A)	9(1), (2)	Repealed.
(2)	479(1), 480(1), (2), (3), (4)	Repealed.
(2AA)	484(1), (2), (4), (5), 486(1), Sch.2 para.102	Repealed.
(2A)	487(1), (2), (3), (4), 1023	Repealed.
(2B)	487(5), (6)	Repealed.
(5A)	479(3), 481(3)	Repealed.
(5B)	19(3)	Repealed.
(6)	463(1), 483(1), (2), (3)	Repealed.
(6A)	480(4)	Repealed.
(6ZA)	480(3), (5)	Repealed.
(6ZB)	480(6)	Repealed.
686A Receipts to be treated as income to which section 686 applies		
(1)	481(1), (2), (3), (4)	Repealed.
(2)	482	Repealed.
686B Share incentive plans: distributions in respect of unappropriated shares		
(1)	488(1)	Repealed.
(2)	488(2), (3), (4)	Repealed.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	489(2), (3), (5), (7)	Repealed.
(4)	489(2), (4), (5), (7)	Repealed.
(5)	489(6), (7)	Repealed.
(6)	488(5)	Repealed.
(7)	490(3)	Repealed.
(8)	Sch.2 para.103(1), (3), (4), (5), (6)	Repealed.
686C Interpretation of section 686B		
(1)	490(1)	Repealed.
(2)	490(2)	Repealed.
(3)	488(6)	Repealed.
(4)	489(7)	Repealed.
(5)	489(8)	Repealed.
686D Special trust rates not to apply to first slice of trust income		
(1)	491(1), (2)	Repealed.
(2)	491(1), (2)	Repealed.
(3)	491(1), (2)	Repealed.
(4)	491(3), (4)	Repealed.
(5)	491(3)	Repealed.
(6)	491(3)	Repealed.
(7)	491(3)	Repealed.
(8)	491(3), (5)	Repealed.
686E Application of section 686D where settlor has made more than one settlement		
(1)	492(1)	Repealed.
(2)	492(2), (3)	Repealed.
(3)	492(1), (4)	Repealed.
(4)	492(5)	Repealed.
687 Payments under discretionary trusts		
(1)	493(1), (2), (3), 899(5)	Repealed.
(2)	23, 30(2), 494(1), (2), (3), (4), 496(1), (2), (3), (4), (5)	Repealed.
(3)	497(1), (2), (3), 498(1), (2)	Repealed.
(3A)	498(1)	Repealed.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(4)	463(1)	Repealed.
(5)	493(5)	Repealed.
689A Disregard of expenses where beneficiary non-resident		
(1)	499(1), 501(1), 502(1), 1023	Repealed.
(2)	501(2), (3)	Repealed.
(3)	501(4)	Repealed.
(4)	501(5)	Repealed.
(5)	502(2), (3)	Repealed.
689B Order in which expenses to be set against income		
(1)	484(2), 486(1), 503(2)	Continues in force for CT purposes.
(2)	486(1), (2), 503(2), (3)	Continues in force for CT purposes.
(2A)	486(1), 503(2)	Continues in force for CT purposes.
(3)	486(1), 503(2)	Continues in force for CT purposes.
(4)		Repealed: unnecessary.
690 Schedule 4 directions		
	507(2)	Repealed.
691 Certain income not to be income of settlor etc		
(1)	507(2), 508(1)	Repealed.
(2)	508(1), (2), (3), (4)	Repealed.
(3)	510(1), (2)	Repealed.
(4)	508(5)	Repealed.
(5)	509(1), (3), (4)	Repealed.
692 Reimbursement of settlor		
(1)	507(2), 511(1)	Repealed.
(2)	511(2)	Repealed.
693 Severance of settled property for certain purposes		
	507(2), (3)	Repealed.
694 Trustees chargeable to income tax in certain cases at higher rate reduced by rate applicable to trusts		
(1)	507(2), 512(1), (2), (3), (4)	Repealed.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)	513(1), (2)	Repealed.
(2A)	515	Repealed.
(3)	517(1), (2)	Repealed.
(4)	513(3), (4), 514	Repealed.
(5)	512(1), (5), (6)	Repealed.
(6)	516(1), (2), (3)	Repealed.
(7)	516(4)	Repealed.
698A Taxation of income of beneficiaries at lower rate or at rates applicable to distribution income		
(1)	Sch.1 para.566	Repealed.
(2)	Sch.1 para.566	Repealed.
(3)	Sch.1 para.566	Repealed.
703 Cancellation of tax advantage		
(1)	682(1), 684(1), (2), 685(1), (2), (3)	Continues in force for CT purposes.
(2)	684(3)	Continues in force for CT purposes.
(3)	695(1), 698(1), (2), (4)	Repealed in part. See para.154(4) of Sch.1. Otherwise continues in force for CT purposes.
(3A)	699(1), (2), (3)	Repealed.
(9)	695(1), (2), 696(1), (2), (3), 698(1)	Continues in force for CT purposes.
(10)	696(1), (2), (3), 697(1), (2), (3), (4), (5), (6), 698(1)	Continues in force for CT purposes.
(11)	712(1), (2), (3)	Repealed.
(12)	698(5), (7)	Continues in force for CT purposes.
704-A The prescribed circumstances		
	686(2), (3), (4)	Repealed in part. See para.155(3) of Sch.1. Otherwise continues in force for CT purposes.
704-B The prescribed circumstances		
(1)	687(2), (3), (4), (5), 688(4), (5), (9)	Continues in force for CT purposes.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
704-C The prescribed circumstances		
(1)	688(2), (3), (4), (5), (6), (9), 689(3), (4)	Continues in force for CT purposes.
(2)	688(7), 689(5)	Continues in force for CT purposes.
704-D The prescribed circumstances		
(1)	689(2), (3), (4), (5)	Continues in force for CT purposes.
(2)	691(1), (2), (3)	Continues in force for CT purposes.
(3)	691(4)	Continues in force for CT purposes.
704-E The prescribed circumstances		
(1)	690(2), (3), (4), (7), (8)	Continues in force for CT purposes.
(2)	690(5), 700(1), (2)	Continues in force for CT purposes.
(3)	690(3), (6), (7), (8), 700(3), (4)	Continues in force for CT purposes.
705 Appeals against Board's notices under section 703		
(1)	705(1), (2)	Continues in force for CT purposes.
(2)	706(1), (2), (3)	Continues in force for CT purposes.
(3)	706(3), (4), (6)	Continues in force for CT purposes.
(5)	705(3), (4), 706(5), 707(6)	Continues in force for CT purposes.
705A Statement of case by tribunal for opinion of High Court		
(1)	707(1)	Continues in force for CT purposes.
(2)	707(2)	Continues in force for CT purposes.
(3)	707(3)	Continues in force for CT purposes.
(4)	707(4), (5)	Continues in force for CT purposes.
(5)	707(5)	Continues in force for CT purposes.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(6)	708(1), (2)	Continues in force for CT purposes.
(7)	708(3), (4)	Continues in force for CT purposes.
(8)	710(1), (2)	Continues in force for CT purposes.
(9)	710(3)	Continues in force for CT purposes.
(10)	709(1), (2)	Continues in force for CT purposes.
(11)	709(3), (4), (5)	Continues in force for CT purposes.
(12)	707(2), (5), (7), 708(1), (2), 709(1), (3), (4), (5), 710(4)	Continues in force for CT purposes.
705B Proceedings in Northern Ireland		
(1)	711(1), (2)	Continues in force for CT purposes.
(2)	711(3), (4)	Continues in force for CT purposes.
(3)	711(5)	Continues in force for CT purposes.
(4)	711(6)	Continues in force for CT purposes.
706 The tribunal		
(1)	704(1), (3)	Continues in force for CT purposes.
(2)	704(2)	Continues in force for CT purposes.
707 Procedure for clearance in advance		
(1)	701(1), (2), (3), (4), (5), 702(1), (2)	Continues in force for CT purposes.
(2)	702(4)	Continues in force for CT purposes.
(3)	702(3)	Continues in force for CT purposes.
708 Power to obtain information		
	703(1), (2), (3), (4), (5), (6)	Continues in force for CT purposes.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
709 Meaning of “tax advantage” and other expressions		
(1)	683(1), (2), Sch.1 para.225	Continues in force for CT purposes.
(2)	713	Continues in force for CT purposes.
(2A)	683(3), Sch.1 para.225	Continues in force for CT purposes.
(3)	686(3), 687(3), (4), 688(3), (4), (8), 689(2), (6), 690(8)	Continues in force for CT purposes.
(4)	692(1), (2), 693(1), (2), 694(1), (2)	Continues in force for CT purposes.
(5)	694(3), (4), (5)	Continues in force for CT purposes.
(6)	693(3), (4)	Continues in force for CT purposes.
710 Meaning of “securities”, “transfer” etc for the purpose of sections 711 to 728		
(1)		Repealed: introductory.
(1A)		Repealed: unnecessary.
(2)	619(1), (2)	Repealed.
(2A)	619(1)	Repealed.
(3)	619(3), (5)	Repealed.
(3A)	619(4)	Repealed.
(4)	619(6)	Repealed.
(5)	620(1), (2), 648(7)	Repealed.
(6)	620(3)	Repealed.
(7)	675(1)	Repealed.
(8)	675(2)	Repealed.
(9)	639(5)	Repealed.
(10)	675(3)	Repealed.
(11)	676(1), (2)	Repealed.
(12)	677(1), (2)	Repealed.
(13)	620(1), (4), (7), 621(2), 673(4), (5)	Repealed.
(13A)	673(4), (5)	Repealed.
(13B)		Repealed.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
711 Meaning of “interest”, “transfer with or without accrued interest” etc		
(1)		Repealed: introductory.
(2)	672(1), (2)	Repealed.
(3)	673(1)	Repealed.
(4)	673(1)	Repealed.
(5)	623(1), 624(1)	Repealed.
(6)	623(2), (3), (4), 624(2), (3), (4)	Repealed.
(6A)	648(5), (6)	Repealed.
(7)	632(4), (5), (6), 633(4), (5), (6)	Repealed.
(8)	632(4), (5), (6), 633(4), (5), (6)	Repealed.
(9)	671(1), (2)	Repealed.
712 Meaning of “settlement day” for the purposes of 711 to 728		
(1)		Repealed: introductory.
(2)	674(1)	Repealed.
(3)	674(3)	Repealed.
(4)	674(4), (5)	Repealed.
(5)	674(6), (7)	Repealed.
713 Deemed sums and reliefs		
(1)	632(1)	Repealed.
(2)	632(1)	Repealed.
(3)	633(1)	Repealed.
(4)	632(2), (3), (4), (5), (6)	Repealed.
(5)	633(2), (3), (4), (5), (6)	Repealed.
(6)	632(5), (6), 633(4), (5), (6)	Repealed.
(7)	664(1), (2), (3), (4), (5), 665(2)	Repealed.
(8)	664(1), (2), (3), (4), (5), 665(2)	Repealed.
(9)	664(6), 665(5)	Repealed.
714 Treatment of deemed sums and reliefs		
(1)	628(3), (4), (5), 629(1)	Repealed.
(2)	615(2), 616, 617(2), (3), 628(3), (4), (5), 629(1)	Repealed.
(2A)	617(1)	Repealed.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2B)	618(1)	Repealed.
(3)	615(4), 628(6), 629(2), 679(1)	Repealed.
(4)	615(4), 628(6), 629(2), 637(1), (2), 679(1)	Repealed.
(5)	637(1), (2), 679(1), (2)	Repealed.
715 Exceptions from sections 713 and 714		
(1)	638(2), (3), 639(1), (2), (3), (4), 640(1), (2), (3), (4), 641(1), (2), (3), (4), 642(1), 643(1), (3), (4), 644(1), (2), 645(1), (2), (3), 646	Repealed.
(2)	638(2), (3), 639(1), (2), 640(1), (2), 641(1), (2), 642(2), 643(1), 644(1), (3), 645(1), (3), 646	Repealed.
(3)	652(1), (2), (3)	Repealed.
(4)	643(1)	Repealed.
(5)	643(2), (3), (4)	Repealed.
(6)	638(2), (3), 647(2), (3), (4), (6), 663(1), (2), (3)	Repealed.
(7)	663(4)	Repealed.
(8)	641(4), 643(5), (6)	Repealed.
716 Treatment of unrealised interest		
(1)	625(1), (2)	Repealed.
(2)	615(2), (4), 616, 617(2), 622(3), 628(3), (4), (5), (6), 629(1), (2), 634(1), (2)	Repealed.
(3)	615(2), 616, 617(3), 630(1), (2), 631(1)	Repealed.
(3A)	617(1)	Repealed.
(3B)	618(1)	Repealed.
(4)	681(1), (2), (3), (4), (5), (6)	Repealed.
(5)	638(2), (3), 639(2), 640(2), 641(2), 642(1), (2), 643(1), (2), (3), (4), 644(1), 645(1), 646, 681(1), (2), (3), (4), (5), (6), Sch.2 para.128	Repealed.
(6)	664(1), (2), (3), (4), (5), (6), 665(2), (5)	Repealed.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
717 Variable interest rate		
(1)	627(1)	Repealed.
(2)	627(1), (2)	Repealed.
(3)	627(3)	Repealed.
(6)	630(1), (2), 635(1), 639(3), 640(3), 641(3)	Repealed.
(7)	630(1), (2), 635(1), 638(2), (3), 639(3), (4), 640(3), (4), 641(3), (4)	Repealed.
(8)	620(1), (5), 621(3), 630(1), (2), 638(2), (3), 639(3), (4), 640(3), (4), 641(3), (4)	Repealed.
(9)	631(3), 635(2), (3), (4), 638(2), (3)	Repealed.
(10)	617(3), 630(1), (2), 639(3), (4), 640(3), (4), 641(3), (4), 667(5)	Repealed.
(11)	617(3), 630(1), (2), 639(3), (4), 640(3), (4), 641(3), (4), 667(5)	Repealed.
718 Interest in default		
(1)	659(1)	Repealed.
(2)	659(2)	Repealed.
719 Unrealised interest in default		
(1)	660(1)	Repealed.
(2)	660(2), (3)	Repealed.
(3)	681(1), (2), (3), (4), (5), (6)	Repealed.
(4)	660(2), (3), (5), 661(1), (3), (4), (5), (6), 665(3), (4), (5), 681(1), (2), (3), (4), (5), (6), (7), Sch.2 para.127	Repealed.
720 Nominees, trustees etc		
(1)	666(1), (2), (6), (7), (8)	Repealed.
(2)	666(3), (4), (5)	Repealed.
(4)	651(1), (2), (3)	Repealed.
(5)	482	Repealed.
(6)	667(1), (2), (3), (4), (5)	Repealed.
(7)	680(1), (2)	Repealed.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(8)	667(4)	Repealed.
721 Death		
(2)	636(1), (2), (3)	Repealed.
(3)	636(4), (5)	Repealed.
722 Trading stock		
(1)	650(1), (2)	Repealed.
(2)	650(3), (4), (5), (6)	Repealed.
722A Gilt strips: deemed transfer		
(1)	648(1), (2)	Repealed.
(2)	648(1), (2)	Repealed.
(3)	648(3), (4)	Repealed.
(4)	648(3), (4)	Repealed.
(5)	648(8), (9), 673(6), 1024	Repealed.
723 Foreign securities: delayed remittances		
(1)	668(1), (4), 669(1)	Repealed.
(2)	668(2), 669(2)	Repealed.
(3)	668(2), 669(2)	Repealed.
(4)	615(2), 616, 617(1), (4), 618(1), 670(1), (2), (3)	Repealed.
(5)	668(1), (5), 669(1)	Repealed.
(6)	668(7), 669(4)	Repealed.
(7)	668(8), 669(5)	Repealed.
(8)	668(6)	Repealed.
726A New issues of securities		
(1)	649(1), (2)	Repealed.
(2)	627(4), 649(4), (5), (6), 673(1)	Repealed.
(3)	662(1), (2)	Repealed.
(4)	662(3)	Repealed.
(5)	664(1), (2), (3), (4), (5), (6), 665(2), (5)	Repealed.
(6)	662(4)	Repealed.
(7)	627(4), 649(3)	Repealed.
(8)	627(5), 649(8)	Repealed.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(9)	649(8)	Repealed.
727 Stock lending		
(2)	653	Repealed.
727A Exception for sale and repurchase of securities		
(1)	654(2), 655(1), (2)	Repealed.
(2)	654(3)	Repealed.
(3)	1021(1)	Repealed.
(4)	654(4), (7), (8)	Repealed.
(5)	654(4), (5)	Repealed.
728 Information		
(2)		Repealed in part. See para.163(3) of Sch.1.
730A Treatment of price differential on sale and repurchase of securities		
(1)	569(1), (2), (3), (4), 607(1), (2)	Continues in force for CT purposes.
(2)	607(2), (3), (4)	Continues in force for CT purposes.
(3)	607(5)	Continues in force for CT purposes.
(4)	609(1), (2), (3), (4), (7), Sch.1 para.331	Continues in force for CT purposes.
(4A)	609(4)	Continues in force for CT purposes.
(7)	609(5), (6)	Repealed in part. See para.164(3) of Sch.1. Otherwise continues in force for CT purposes.
(8)	608(1), (2), (3), (4)	Continues in force for CT purposes.
(8A)	607(6), (7)	Continues in force for CT purposes.
(9)	610(1), (2)	Continues in force for CT purposes.
730B Interpretation of section 730A		
(1)	571, 654(3)	Continues in force for CT purposes.
(2)	570(1), (2), (3), (4), 654(4), (5), (6)	Continues in force for CT purposes.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	569(1), (3), 607(1)	Continues in force for CT purposes.
(4)	570(1), (5), (6), 654(7), (8)	Continues in force for CT purposes.
(5)	1021(1)	Continues in force for CT purposes.
731 Application and interpretation of sections 732 to 734		
(9)	451(5), 506(3)	Continues in force for IT and CT purposes.
733 Persons entitled to exemptions		
(2)	451(1), (2), (3), 506(1), (2)	Repealed.
736B Deemed manufactured payments in the case of stock lending arrangements		
(1)	596(1)	Continues in force for CT purposes.
(2)	596(2), (3), (4)	Continues in force for CT purposes.
(2A)	596(3), (4)	Repealed in part. See para.171(3) of Sch.1. Otherwise continues in force for CT purposes.
(3)	568(1), (2), (3), (4), (5), (6)	Continues in force for CT purposes.
736C Deemed interest: cash collateral under stock lending arrangements		
(1)	597(1)	Continues in force for CT purposes.
(2)	597(2)	Continues in force for CT purposes.
(3)	597(3)	Continues in force for CT purposes.
(4)	597(4)	Continues in force for CT purposes.
(5)	597(5)	Continues in force for CT purposes.
(6)	597(6)	Continues in force for CT purposes.
(7)	597(7)	Continues in force for CT purposes.
(8)	598(2)	Repealed.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(10)	598(3)	Continues in force for CT purposes.
(11)	568(1), 597(1)	Continues in force for CT purposes.
(12)	568(2), (3), (4), (5), (6), 598(4)	Continues in force for CT purposes.
(13)	598(5)	Continues in force for CT purposes.
(14)	598(6)	Continues in force for CT purposes.
736D Quasi-stock lending arrangements and quasi-cash collateral		
(1)	600(1), (2), (3)	Continues in force for CT purposes.
(2)	600(4)	Continues in force for CT purposes.
(3)	600(5)	Continues in force for CT purposes.
(4)	596(5), 599(1)	Continues in force for CT purposes.
(5)	599(2)	Continues in force for CT purposes.
(6)	600(6)	Continues in force for CT purposes.
(7)	599(3)	Continues in force for CT purposes.
(8)	599(4)	Continues in force for CT purposes.
(9)	1021(1)	Continues in force for CT purposes.
(10)	599(5), 600(7)	Continues in force for CT purposes.
737A Sale and repurchase of securities: deemed manufactured payments		
(1)	601(1)	Continues in force for CT purposes.
(2)	601(1), (2), 606(1), (3)	Continues in force for CT purposes.
(2A)	601(3), 606(1), (3)	Continues in force for CT purposes.
(3)	601(2), (3)	Continues in force for CT purposes.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(4)	602(1)	Continues in force for CT purposes.
(5)	602(1), 606(1), (3), (8)	Continues in force for CT purposes.
(5A)	602(3), (4)	Repealed in part. Otherwise continues in force for CT purposes. See para.173(3) of Sch.1.
(6)	602(1), 606(1), (8)	Continues in force for CT purposes.
737B Interpretation of section 737A		
(1)	569(1), (3), 601(1), 606(1), (3), 607(1), 613(2), Sch.1 paras.336, 337	Continues in force for CT purposes.
(2)	566(1), (2), (3), (4), 567(1), (2), (3), 569(3), 601(1), 607(1)	Continues in force for CT purposes.
(3)	571	Continues in force for CT purposes.
(4)	606(1), (7)	Continues in force for CT purposes.
(5)	570(1), (2)	Continues in force for CT purposes.
(6)	570(1), (5), (6)	Continues in force for CT purposes.
(7)	570(1), (2), (3)	Continues in force for CT purposes.
(8)	1021(1)	Continues in force for CT purposes.
737C Deemed manufactured payments: further provisions		
(1)	603(1), 604(1), (2), (3), (4), (5)	Continues in force for CT purposes.
(2)	602(2), 604(1), (2)	Continues in force for CT purposes.
(3)	602(2), 604(2)	Continues in force for CT purposes.
(3A)	602(2), 603(1), (2), 604(1), (3), 606(10)	Continues in force for CT purposes.
(7)	602(2), 603(1), 604(1), (4)	Repealed in part. See para.174(2) of Sch.1. Otherwise continues in force for CT purposes.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(8)	602(2), 603(3), 604(4), 606(1), (9)	Repealed.
(9)	604(4)	See para.174(4) of Sch.1 which substitutes new subsection (9) for CT purposes.
(10)	602(2), 603(1), 604(1), (5)	Continues in force for CT purposes.
(11)	602(2), 603(4), 604(5), 606(1), (9)	Continues in force for CT purposes.
(11A)	605(1), (2), (3), (4), Sch.1 para.330	Continues in force for CT purposes.
(12)	566(1), (2), (3), (4), 567(1), (2), (3), 606(1), (7)	Continues in force for CT purposes.
<b>737D Power to provide for manufactured payments to be eligible for relief</b>		
(1)	587(1), (2)	Repealed in part. See para.175 of Sch.1. Otherwise continues in force for CT purposes.
(2)	587(1)	Continues in force for CT purposes.
<b>737E Power to modify sections 727A, 730A, 730BB and 737A to 737C</b>		
(1)	612(1), (2), (3), (4), (5), (6), (7), (8), (9), 656(1), (2), (3), (4), (5), (6), (7), (8), (9), Sch.1 para.336	Repealed in part. See para.176(2) of Sch.1. Otherwise continues in force for CT purposes.
(2)	613(1), (2), 657(1), (2), Sch.1 para.337	Repealed in part. See para.176(2) of Sch.1. Otherwise continues in force for CT purposes.
(3)	611(1), Sch.1 para.332	Continues in force for CT purposes.
(4)	Sch.1 paras.336, 337, 338	Repealed in part. See para.176(3) of Sch.1. Otherwise continues in force for CT purposes.
(5)	611(2), (3), 614(1), (2), 658(1), (2), Sch.1 paras.332, 338	Continues in force for CT purposes.
(6)	611(4), 614(3), Sch.1 paras.332, 338	Repealed in part. See para.176(3) of Sch.1. Otherwise continues in force for CT purposes.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(7)	611(5), (6), 614(4), (5), 658(3), (4), Sch.1 paras.332, 338	Continues in force for CT purposes.
(8)	569(1), (2), (4), 612(2), 613(1), (2), 654(2), 656(2), Sch.1 paras.336, 337	Continues in force for CT purposes.
(9)	569(1), (3), 570(1), (2), (3), (4), (5), (6), 571, 612(2), (3), (4), (5), (6), (7), (8), (9), 613(2), 654(3), (4), (5), (6), (7), (8), 656(2), (4), (5), (9), 657(2), 658(5), 1021(1), Sch.1 paras.336, 337	Continues in force for CT purposes.
739 Prevention of avoidance of income tax		
(1)	716(1), 718(1), 720(1), 721(1), 727(1), 728(1)	Repealed.
(1A)	721(5), 728(3)	Repealed.
(2)	718(1), 720(2), (3), (5), 721(1), (2), (3), (4), (5)	Repealed.
(3)	718(1), 727(2), (3), (4), 728(1), (3), 729(1)	Repealed.
(4)	729(3)	Repealed.
(5)	729(4)	Repealed.
(6)	729(2)	Repealed.
740 Liability of non-transferors		
(1)	716(1), 718(1), 732(1)	Repealed.
(2)	731(1), (2), (3), 732(1), (2), 733(1)	Repealed.
(3)	718(1), 733(1)	Repealed.
(5)	735(1), (2), (3), (4), (5), (6)	Repealed.
(6)	734(1), (2), (3), (4)	Repealed.
(7)	Sch.2 para.133(1), (2)	Repealed.
741 Exemptions from sections 739 and 740 (transactions before 5th December 2005)		
	739(2), (3), (4), 751	Repealed.
741A Exemption from sections 739 and 740 (transactions on or after 5th December 2005)		
(1)	737(2)	Repealed.
(2)	737(3)	Repealed.
(3)	737(4)	Repealed.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(4)	737(5), (6)	Repealed.
(5)	738(1), (2)	Repealed.
(6)	738(4), 1021(1)	Repealed.
(7)	737(7)	Repealed.
(7) (“commercial transaction”)	738(1), (2), (3)	Repealed.
(7) (“independent persons”)	738(3), (4)	Repealed.
(8)	737(8)	Repealed.
(9)	751	Repealed.
(10)		Repealed: unnecessary.
741B Application of sections 741 and 741A		
(2) (“new transaction”)	736(3)	Repealed.
(2) (“old transaction”)	736(3)	Repealed.
(2) (“relevant transactions”)	715(1)	Repealed.
(2) (“the relevant date”)	736(3)	Repealed.
(3)	736(2), 739(1)	Repealed.
(4)	736(2), 737(1)	Repealed.
(5)	736(2), 740(1)	Repealed.
741C Cases where there are both old transactions and new transactions		
(1)	740(1)	Repealed.
(2)	740(2)	Repealed.
(3)	740(2)	Repealed.
(4)	740(3)	Repealed.
(5)	740(3)	Repealed.
(6)	740(4)	Repealed.
(7)	733(1), 740(5)	Repealed.
(8)	740(6), (7)	Repealed.
(9)		Repealed: unnecessary.
741D Section 739: just and reasonable apportionment in certain cases		
(1)	741(1)	Repealed.
(2)	741(2), (5)	Repealed.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	741(1)	Repealed.
(4)	741(3)	Repealed.
(5)	741(4), (5)	Repealed.
(6)	742(1), (2)	Repealed.
(7)	742(3)	Repealed.
(8)	751	Repealed.
(9)	741(2), (3)	Repealed.
742 Interpretation of this Chapter		
(1)	719(1), (2)	Repealed.
(1A)	716(1), 728(1), 732(1)	Repealed.
(1B)	721(1), (2)	Repealed.
(2)	718(1), 722(1), 723(1), (2), (3), (4), (5), (6), (7), 747(7)	Repealed.
(3)	722(3), (4)	Repealed.
(4)	718(1), 747(1)	Repealed.
(5)	747(2), (3)	Repealed.
(6)	747(4), (5)	Repealed.
(7)	747(6)	Repealed.
(8)	718(2), Sch.2 para.138	Repealed.
(9)	714(4), 716(2), 717	Repealed.
(9A)	718(2)	Repealed.
743 Supplemental provisions		
(1)	720(2), 727(2), 745(1), (3), (4)	Repealed.
(1ZA)	745(3), (4)	Repealed.
(1A)	745(3), (4)	Repealed.
(1B)	745(3), (4)	Repealed.
(2)	746(1), (2)	Repealed.
(3)	726(1), (2), (3), 730(1), (2), (3)	Repealed.
(4)	743(4)	Repealed.
(5)	724(1), (2), (3), 745(2)	Repealed.
744 No duplication of charge		
(1)	743(1), (2), 751	Repealed.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)	744(2), (3), (4)	Repealed.
745 Power to obtain information		
(1)	748(1), (2)	Repealed.
(2)	748(3)	Repealed.
(3)	718(1), 748(4), 749(1), (2), (3), (4), (5)	Repealed.
(4)	749(6), Sch.2 para.139(1), (2)	Repealed.
(5)	750(1), (2), (3)	Repealed.
(5A)	750(4)	Repealed.
(6)	749(7), 750(4)	Repealed.
746 Persons resident in the Republic of Ireland		
		Repealed: obsolete.
747 Imputation of chargeable profits and creditable tax of controlled foreign companies		
(4)	725(1), (2), 728(2)	Repealed in part. See para.178 of Sch.1. Otherwise continues in force for CT purposes.
761 Charge to income tax or corporation tax of offshore income gains		
(6)	535(1), (2), 538(2)	Repealed in part. See para.179(2) of Sch.1. Otherwise continues in force for CT purposes.
775 Sale by individual of income derived from his personal activities		
(1)	773(2), 777(1), (3), (5), 778(1)	Repealed.
(2)	778(2), (3), 779(3)	Repealed.
(2A)	776(1), (2), (3)	Repealed.
(3)	774, 777(4), 785(4)	Repealed.
(4)	784(1), (2), (4), (5)	Repealed.
(5)	785(1), (2), (3)	Repealed.
(6)	784(6)	Repealed.
(7)	776(2), 777(1), 778(1), 779(1), (2), (3), (4)	Repealed.
(8)	777(6)	Repealed.
(9)	777(1), (2)	Repealed.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
776 Transactions in land: taxation of capital gains		
(1)	752(1)	Continues in force for CT purposes.
(2)	752(2), 756(1), (3), (4), 757(1), (2)	Continues in force for CT purposes.
(3)	756(1), (2), 759(2)	Continues in force for CT purposes.
(3A)	755(1)	Repealed in part. See para.184(4) of Sch.1. Otherwise continues in force for CT purposes.
(3B)	758(1), 759(1), (3)	Repealed.
(4)	753(1), (2), 757(1)	Continues in force for CT purposes.
(5)	756(5), 757(3)	Continues in force for CT purposes.
(6)	760(1), (2), (3), (4), (5), (6), (7)	Repealed in part. See para.184(6) of Sch.1. Otherwise continues in force for CT purposes.
(7)	765(1), (2), (3)	Repealed in part. See para.184(7) of Sch.1. Otherwise continues in force for CT purposes.
(8)	759(4), (5), (6)	Continues in force for CT purposes.
(9)	767	Repealed.
(10)	766(1), (2), (3), (4)	Continues in force for CT purposes.
(11)	770(1), (2), (3), (4), (5)	Continues in force for CT purposes.
(12)	770(6)	Continues in force for CT purposes.
(13)	188(3), 299(3), 756(1), (3), 772(2), 1021(1)	Continues in force for CT purposes.
(14)	756(1), 759(8)	Continues in force for CT purposes.
777 Provisions supplementary to section 775 and 776		
(2)	761(1), (2), 780(1), (2)	Continues in force for CT purposes.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	761(3), 780(3)	Continues in force for CT purposes.
(5)	762(1), (2), (3), 781(1), (2), (3)	Continues in force for CT purposes.
(6)	764(1), (2), 783(1), (2)	Continues in force for CT purposes.
(7)	763(1), (2), (3), (4), 782(1), (2), (3), (4)	Continues in force for CT purposes.
(8)	768(1), (3), (4), (5), (6), 769(1), (2), 786(1), (3), (4), (5), (6), 787(1), (2)	Repealed in part. See para.185(7) of Sch.1. Otherwise continues in force for CT purposes.
(9)	944(1), (2), (3)	Repealed.
(10)	754, 775	Continues in force for CT purposes.
(11)	Sch.1 para.321	Continues in force for CT purposes.
(12)	Sch.1 paras.299, 300	Continues in force for CT purposes.
(13)	768(2), 772(1), (3), 777(7), 778(4), 786(2), 789	Repealed in part. See para.185(12) of Sch.1. Otherwise continues in force for CT purposes.
778 Power to obtain information		
(1)	771(1), (2), 788(1), (2)	Continues in force for CT purposes.
(2)	771(3), 788(3)	Continues in force for CT purposes.
(3)	771(4), (5), (6), 788(4), (5), (6)	Continues in force for CT purposes.
796 Limits on credit: income tax		
(3)	29(2)	Repealed.
804 Relief against income tax in respect of income arising in years of commencement		
(6)	1026	Repealed.
807 Sale of securities with or without accrued interest		
(1)		Repealed in part. See para.198 of Sch.1. Otherwise continues in force.
(6)		Repealed.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
811 Deduction for foreign tax where no credit allowable		
(2)		Repealed in part: obsolete. See para.200 of Sch.1. Otherwise continues in force.
816 Disclosure of information		
(3A)		Repealed.
818 Arrangements for payments of interest less tax or of fixed net amount		
(1)	976(1), (2), (3)	Repealed.
(2)	976(1), (2), (4), (5)	Repealed.
(3)	976(6)	Repealed.
819 Old references to standard rate tax		
(1)		Repealed subject to saving at para.171 of Sch.2.
(2)		Repealed subject to saving at para.171 of Sch.2.
(3)		Repealed subject to saving at para.171 of Sch.2.
(4)		Repealed subject to saving at para.171 of Sch.2
(5)		Repealed subject to saving at para.171 of Sch.2.
821 Under-deductions from payments made before passing of annual Act		
(3)		Repealed in part. See para.205 of Sch.1. Otherwise continues in force for IT and CT purposes.
823 Adjustments of reliefs where given at different times		
		Repealed: obsolete.
827A Territorial scope of charges under certain provisions to which section 836B applies		
	1015(1), (2), (3), (4), (5)	Repealed.
828 Orders and regulations made by the Treasury or Board		
(1)	1014(1), (2), (3), Sch.1 para.409	Continues in force for CT purposes and any other purposes of ICTA.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)	1014(2)	Repealed in part. See para. 208(3) of Sch.1. Otherwise continues in force for CT purposes and any other purposes of ICTA.
(3)	1014(4), Sch.1 para.409	Continues in force for CT purposes and any other purposes of ICTA.
(4)	1014(5), (6), Sch.1 para.409	Repealed in part. See para.208(5) of Sch.1. Otherwise continues in force for CT purposes and any other purposes of ICTA.
(5)	1014(2)	Repealed in part. See para.208(6) of Sch.1. Otherwise continues in force for CT purposes and any other purposes of ICTA.
(6)	1014(2)	Continues in force for CT purposes and any other purposes of ICTA.
829 Application of Income Tax Acts to public departments and avoidance of exempting provisions		
(1)	978(1)	Repealed.
(2)		Repealed: unnecessary.
(2)		Repealed: unnecessary.
(3)	978(2)	Repealed.
(4)	844(1), (2), (3)	Repealed.
830 Territorial sea and designated areas		
(1)	1013	Repealed in part. See para.210 of Sch.1. Otherwise continues in force for CT purposes.
832 Interpretation of the Tax Acts		
(1)	4(2), (4), 988(1), 989, 990(1), 992(1), 996(1), (2), (5), (7), 997(1), (2), (3), (4), (5), (6), 1000(1), 1004(1), 1007(1), (2), 1008(1), 1009, 1018(2), Sch.1 paras.83, 232(2), (4), 233	Certain definitions repealed. See para.212(2) of Sch.1. Remaining definitions continue in force for CT purposes.
(2)	992(2), (3)	Continues in force for CT purposes.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(5)		Repealed. See Annex 1, Change 151.
833 Interpretation of Income Tax Acts		
(1)	989	Repealed.
(2)	989	Repealed.
(3)	1012(2), (3), (4), (5), Sch.1 paras.437, 529	Repealed.
(4) to (5A)		Repealed. See Annex 1, Change 125.
(5B)	Sch.1 para.473(3)	Repealed. See Annex 1, Change 125.
(5C)		Repealed. See Annex 1, Change 125.
(5D)	Sch.1 para.473(4)	Repealed. See Annex 1, Change 125.
(5E)		Repealed. See Annex 1, Change 125.
(6)		Repealed. See Annex 1, Change 125.
835 "Total income" in the Income Tax Acts		
(1)	23	Repealed.
(3)	23, 25(2)	Repealed.
(4)	23, 25(2), (3)	Repealed.
(5)	23, 25(2), 58(1), Sch.1 para.28	Repealed.
(6)	31(1), (2), (3), (4), 449(2), 505(2)	Repealed.
(7)	31(5)	Repealed.
(8)		Repealed: unnecessary.
836 Returns of total income		
		Repealed: obsolete.
836B Table of provisions to which this section applies		
	1016(1), (2), (3), (4)	Repealed.
837 "Annual value" of land		
(1)		Repealed: unnecessary.
(2)		Repealed: unnecessary.
(3)		Repealed: unnecessary.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
837A Meaning of “research and development”		
(1)	1006(1)	Continues in force for CT purposes.
(2)	1006(2)	Continues in force for CT purposes.
(3)	1006(3)	Continues in force for CT purposes.
(4)	1006(4)	Continues in force for CT purposes.
(6)	1006(5)	Continues in force for CT purposes.
837B Meaning of “oil and gas exploration and appraisal”		
(1)	1003(1)	Continues in force for CT purposes.
(2)	1003(2)	Continues in force for CT purposes.
837C Meaning of “offshore installation”		
(1)	1001(1), (4)	Continues in force for CT purposes.
(2)	1001(3), (4)	Continues in force for CT purposes.
(3)	1001(2)	Continues in force for CT purposes.
(4)	1001(5)	Continues in force for CT purposes.
(5)	1002(1)	Continues in force for CT purposes.
(6)	1002(2)	Continues in force for CT purposes.
838 Subsidiaries		
(1)	989	Continues in force for CT purposes.
839 Connected persons		
(1)	993(1), 994(4), Sch.1 para.411	Continues in force for CT purposes.
(2)	993(2), Sch.1 para.411	Continues in force for CT purposes.
(3)	993(3), 994(1), Sch.1 para.411	Continues in force for CT purposes.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3A)	993(3)	Continues in force for CT purposes.
(3B)	994(1), (3)	Continues in force for CT purposes.
(4)	993(4), Sch.1 para.411	Continues in force for CT purposes.
(5)	993(5), Sch.1 para.411	Continues in force for CT purposes.
(6)	993(6), Sch.1 para.411	Continues in force for CT purposes.
(7)	993(7), Sch.1 para.411	Continues in force for CT purposes.
(8)	994(1), (2), Sch.1 para.411	Continues in force for CT purposes.
840 Meaning of “control” in certain contexts		
	995(1), (2), (3)	Continues in force for CT purposes.
840A Banks		
(1)	991(1), (2), (3)	Continues in force for CT purposes.
(3)	991(2), (4)	Continues in force for CT purposes.
841 Recognised stock exchange and recognised investment exchanges		
(1)	1005(1)	Continues in force for CT purposes.
(2)	1005(2), (3)	Continues in force for CT purposes.
(3)	1010	Continues in force for CT purposes.
842 Investment trusts		
(1AB)	276(1), (2)	Continues in force for CT purposes.
(1A)	277(4)	Continues in force for CT purposes.
(2)	277(1)	Continues in force for CT purposes.
(2A)	276(5)	Continues in force for CT purposes.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2B)	276(6)	Continues in force for CT purposes.
(2C)	276(4)	Continues in force for CT purposes.
(3)	277(1), (2), (3), (5), (6), 278(4), (5), (6)	Continues in force for CT purposes.
(4)	277(5), 278(5), 332	Continues in force for CT purposes.
842AA Venture capital trusts		
(1)	259(1), 283(1), (2), 989	Repealed.
(2)	274(1), (2)	Repealed.
(3)	274(1)	Repealed.
(4)	275(1), (2), (3)	Repealed.
(5)	278(1), (2), (3)	Repealed.
(5AA)	279(1), (2)	Repealed.
(5AB)	279(2)	Repealed.
(5AC)	279(3)	Repealed.
(5AD)	279(4)	Repealed.
(5AE)	279(5)	Repealed.
(5A)	280(1)	Repealed.
(5B)	280(2)	Repealed.
(6)	281(1)	Repealed.
(7)	281(2)	Repealed.
(8)	281(3)	Repealed.
(9)	281(4)	Repealed.
(10)	281(5)	Repealed.
(11)	276(1), (2), (4), (5), (6), 277(1), (2), (3), (4), (5), (6), 278(1), (4), (5), (6), 332	Repealed.
(11A)	285(4)	Repealed.
(11B)	285(5)	Repealed.
(11C)	285(6)	Repealed.
(12)	285(2)	Repealed.
(13)	285(1)	Repealed.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(14)	285(3)	Repealed.
842A Local authorities		
(1)	999(1), (2), (3)	Continues in force for CT purposes.
(2)	999(1)	Continues in force for CT purposes.
(3)	999(2)	Continues in force for CT purposes.
(4)	999(3)	Continues in force for CT purposes.
(5)	999(4)	Continues in force for CT purposes.
842B Meaning of “investment LLP” and “property investment LLP”		
(1)	399(6), 1004(1)	Repealed in part. See para.231(2) of Sch.1. Otherwise continues in force for CT purposes.
(2)	399(6), 1004(2)	Repealed in part. See para.231(3) of Sch.1. Otherwise continues in force for CT purposes.
Sch.15B Venture capital trusts: relief from income tax		
para.1(1)	23, 26(1), 261(1), 262(1), (2)	Repealed.
para.1(2)	261(1), (2)	Repealed.
para.1(3)	262(3)	Repealed.
para.1(4)	261(3)	Repealed.
para.1(5)	23, 29(2), 263(1), (2)	Repealed.
para.1(6)	23, 27(4), (5)	Repealed.
para.1(8)	265	Repealed.
para.1(9)	261(3)	Repealed.
para.1(10)	261(4)	Repealed.
para.1(11)	271(4)	Repealed.
para.2(1)	264(1), (3)	Repealed.
para.2(2)	264(2), 1008(1)	Repealed.
para.2(3)	264(3), 332	Repealed.
para.3(1)	266(1)	Repealed.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.3(2)	266(2)	Repealed.
para.3(3)	266(3)	Repealed.
para.3(4)	266(4)	Repealed.
para.3(5)	267(1)	Repealed.
para.3(6)	267(2), (3)	Repealed.
para.3(7)	267(4)	Repealed.
para.3(8)	266(5), (6), (7)	Repealed.
para.3(9)	268(1), (2)	Repealed.
para.4(1)	269, 270(1)	Repealed.
para.4(2)	270(1)	Repealed.
para.4(3)	270(2)	Repealed.
para.5(1)	271(1)	Repealed.
para.5(2)	271(2), (3)	Repealed.
para.5(3)	271(5)	Repealed.
para.6(1)	273(1)	Repealed.
para.6(2)	332	Repealed.
para.6(3)	273(2)	Repealed.
Sch.16 Collection of income tax on company payments which are not distributions		
para.1	946	Repealed.
para.2(1)	949(1), (2)	Repealed.
para.2(2)	947(2), (3), (4), 949(2)	Repealed.
para.2(3)	949(3)	Repealed.
para.3	949(4), 950(3)	Repealed.
para.4(1)	951(1), (3), 956(1), (2), (3)	Repealed.
para.4(2)	957(1), (2), Sch.1 para.258	Repealed.
para.5(1)	952(1), (2), (3), (4), (5), 953(1), (2), (3), (7)	Repealed.
para.5(2)	953(3), (4)	Repealed.
para.6(1)	954(1), (2)	Repealed.
para.6(2)	954(3)	Repealed.
para.6(3)	955(1), (2)	Repealed.
para.6(4)	955(3)	Repealed.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.6(5)	954(4), 955(4)	Repealed.
para.7	953(2), (3), (6)	Repealed.
para.7A(1)	958(1), (2)	Repealed.
para.7A(2)		Repealed: obsolete.
para.7A(3)	958(3), (4)	Repealed.
para.8		Repealed: unnecessary.
para.9	950(1), (2), 951(1)	Repealed.
para.10(1)	959(1), (2), (3), (4)	Repealed.
para.10(2)	960(1)	Repealed.
para.10(3)	960(1)	Repealed.
para.10(4)	960(2)	Repealed.
para.10(5)	960(3)	Repealed.
para.11	959(1), (5), (6), 961	Repealed.
Sch.20 Charities: qualifying investments and loans		
para.1	558	Continues in force for CT purposes.
para.2	558	Continues in force for CT purposes.
para.3	558	Continues in force for CT purposes.
para.3A	558	Continues in force for CT purposes.
para.4	558	Continues in force for CT purposes.
para.5	559(1)	Continues in force for CT purposes.
para.6	558	Continues in force for CT purposes.
para.6A	559(1)	Continues in force for CT purposes.
para.7	558	Continues in force for CT purposes.
para.7A	558	Continues in force for CT purposes.
para.8	558, 1019	Continues in force for CT purposes.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.9	558	Continues in force for CT purposes.
para.10(1)	561(1), (2), (3)	Continues in force for CT purposes.
para.10(2)	561(4)	Continues in force for CT purposes.
Sch.23A Manufactured dividends and interest		
para.1(1)	566(1), (2), (3), (4), (5), 567(1), (2), (3), (4), 569(3), 591(1), 601(1), 607(1), 921(3), 926(1)	Repealed in part. See para.238(2) of Sch.1. Otherwise continues in force for CT purposes.
para.2(1)	573(1), 591(1), 926(1)	Continues in force for CT purposes.
para.2(2)	573(1), (2), (3)	Continues in force for CT purposes.
para.2(3)	573(2), (4)	Repealed in part. See para.238(3) of Sch.1. Otherwise continues in force for CT purposes.
para.2(6)	577(1), (3), (5)	Repealed in part. See para.238(3) of Sch.1. Otherwise continues in force for CT purposes.
para.2(7)	577(4), (6)	Continues in force for CT purposes.
para.2(8)	577(7)	Continues in force for CT purposes.
para.2A(1)	24(1), 573(4), 574(1), (2), (3), (10)	Repealed.
para.2A(1ZA)	574(4), (6)	Repealed.
para.2A(1ZB)	574(5)	Repealed.
para.2A(1A)	574(7), (8)	Repealed.
para.2A(1B)	575(1), (2), (3)	Repealed.
para.2A(4)	574(10)	Repealed.
para.3(1)	578(1), 591(1), 919(1), 920(1), 926(1)	Repealed.
para.3(2)	24(1), 578(3), 579(1), (2), (3), 919(2), (3), 979(4)	Repealed.
para.3(2A)	579(4), (5), (6), (7), (10)	Repealed.
para.3(2B)	580(1), (2), (3)	Repealed.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.3(3)	578(2)	Repealed.
para.3(4)	919(1), 920(1)	Repealed.
para.3(5)	920(1), (2)	Repealed.
para.3(6)	920(3), (4)	Repealed.
para.3(7)	946	Repealed.
para.3(8)	975(1), (2), (5)	Repealed.
para.3(9)	975(6)	Repealed.
para.3(10)	579(3), (9)	Repealed.
para.3(13)	589(1), (2)	Repealed.
para.3A(1)	920(4), 921(1), (2)	Repealed.
para.3A(2)	921(1), 1024	Repealed.
para.4(1)	581(1), 591(1), 922(1), 923(1), 926(1)	Continues in force for CT purposes.
para.4(2)	581(1), 922(1), (2), 923(4), 979(4)	Repealed.
para.4(2A)	926(1)	Repealed.
para.4(3)	581(1), 922(1), 923(1), (2), (3), 925(3)	Repealed.
para.4(3A)	918(5), 923(2)	Repealed.
para.4(3B)	924(1), (2)	Repealed.
para.4(4)	581(2), (3), (4), (5), (6)	Repealed in part. See para.238(5) of Sch.1. Otherwise continues in force for CT purposes.
para.4(5)	589(1), (3), (4), 590(1), (2)	Repealed in part. See para.238(5) of Sch.1. Otherwise continues in force for CT purposes.
para.4(6)	590(3), (4)	Repealed.
para.4(7)	925(1), (2), (5)	Repealed.
para.4(7AA)	925(3), (4)	Repealed.
para.7(1)	583(1), (2), (3), (4), 589(1), 591(1), 926(1)	Repealed in part. See para.238(6) of Sch.1. Otherwise continues in force for CT purposes.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.7(1A)		Repealed in part. See para.238(6) of Sch.1. Otherwise continues in force for CT purposes.
para.7(3)	584(1), (2), (3)	Repealed in part. See para.238(6) of Sch.1. Otherwise continues in force for CT purposes.
para.7(4)	584(4)	Repealed in part. See para.238(6) of Sch.1. Otherwise continues in force for CT purposes.
para.8(1)	585(1), (2)	Repealed in part. See para.238(8) of Sch.1. Otherwise continues in force for CT purposes.
para.8(1A)	582(1), (2), (3), (4), (5), Sch.1 para.339	Repealed in part. See para.238(8) of Sch.1. Otherwise continues in force for CT purposes.
para.8(2)	586(1)	Repealed in part. See para.238(8) of Sch.1. Otherwise continues in force for CT purposes.
para.8(2A)	586(2)	Repealed.
para.8(3)	586(3), (4)	Repealed in part. See para.238(8) of Sch.1. Otherwise continues in force for CT purposes.
para.8(4)	588, 927	Continues in force for CT purposes.
Sch.28B Venture capital trusts: meaning of “qualifying holdings”		
para.1(1)	286(1), 313(1)	Repealed.
para.1(2)	286(2)	Repealed.
para.1(3)	286(4), (5)	Repealed.
para.2(1)	295(1)	Repealed.
para.2(2)	295(2)	Repealed.
para.2(3)	295(3)	Repealed.
para.2(4)	295(4), (5)	Repealed.
para.2(5)	1014(2)	Repealed.
para.2(6)	295(6)	Repealed.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.3(1)		Repealed: introductory.
para.3(2)	290(1), (7)	Repealed.
para.3(3)	291(1), (2), (3)	Repealed.
para.3(4)	291(4)	Repealed.
para.3(5)	291(5)	Repealed.
para.3(5A)	291(7)	Repealed.
para.3(5B)	291(6)	Repealed.
para.3(6)	290(1), (3), 298	Repealed.
para.3(7)	290(1), (7)	Repealed.
para.3(8)	290(7)	Repealed.
para.3(9)	290(5)	Repealed.
para.3(10)	290(4)	Repealed.
para.3(11)	290(7)	Repealed.
para.4(1)	300(1), (2), (3)	Repealed.
para.4(2)	300(1), 303(1), 310(1)	Repealed.
para.4(3)	304(3), (4), (5)	Repealed.
para.4(3A)	308(3), 309(4)	Repealed.
para.4(4)	304(6), (7)	Repealed.
para.4(5)	306(2), (3)	Repealed.
para.4(6)	306(4)	Repealed.
para.4(6A)	306(5)	Repealed.
para.4(6B)	306(6)	Repealed.
para.4(6C)	306(4), (6)	Repealed.
para.4(6D)	306(6)	Repealed.
para.4(7)	305(1), (3), (4), (7)	Repealed.
para.4(8)	305(5), (6)	Repealed.
para.4(9)	300(1)	Repealed.
para.5(1)	305(8), 307(2), 309(2), (3), 332	Repealed.
para.5(2)	310(3), (4)	Repealed.
para.5(3)	310(5)	Repealed.
para.5(4)	300(4), 310(5), 313(3)	Repealed.
para.5(5)	307(3), 332	Repealed.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.5(6)	308(2)	Repealed.
para.5(7)	307(4)	Repealed.
para.5A(1)	301(1)	Repealed.
para.5A(2)	301(1), 1021(2)	Repealed.
para.5A(3)	301(2)	Repealed.
para.5A(4)	301(2)	Repealed.
para.5A(5)	301(3)	Repealed.
para.5A(6)	301(4)	Repealed.
para.6(1)	293(1), (2), (3), (4)	Repealed.
para.6(2)	293(1)	Repealed.
para.6(2AA)	293(5)	Repealed.
para.6(2AB)	294(1), (6)	Repealed.
para.6(2AC)	294(2)	Repealed.
para.6(2AD)	294(2)	Repealed.
para.6(2AE)	294(3)	Repealed.
para.6(2AF)	294(4)	Repealed.
para.6(2AG)	294(5)	Repealed.
para.6(2AH)	331(2), (3)	Repealed.
para.6(3)	293(6), (7)	Repealed.
para.6(4)	293(8)	Repealed.
para.7(1)	287(1)	Repealed.
para.7(2)	287(2)	Repealed.
para.7(3)	287(4), (5)	Repealed.
para.7(4)	287(6), (7)	Repealed.
para.7(5)	287(8)	Repealed.
para.8(1)	297(1), (2)	Repealed.
para.8(2)	297(1), (2), (3)	Repealed.
para.8(3)	297(3)	Repealed.
para.8(4)	297(2), (3)	Repealed.
para.9	296(1), (2)	Repealed.
para.10	290(5)	Repealed.
para.10(1)	298, 302(1)	Repealed.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.10(3)	302(2), 1021(2)	Repealed.
para.10(4)	302(3)	Repealed.
para.10(4A)	302(4)	Repealed.
para.10(4B)	302(4)	Repealed.
para.10(4C)	302(4), 331(2), (3)	Repealed.
para.10(5)	302(5)	Repealed.
para.10ZA(1)	299(1)	Repealed.
para.10ZA(2)	299(2)	Repealed.
para.10ZA(3)	299(3)	Repealed.
para.10A(1)	288(1)	Repealed.
para.10A(2)	288(2)	Repealed.
para.10A(3)	288(3)	Repealed.
para.10A(4)	288(4)	Repealed.
para.10B(1)	289(1)	Repealed.
para.10B(2)	289(2)	Repealed.
para.10B(3)	289(3)	Repealed.
para.10B(4)	289(4)	Repealed.
para.10B(5)	289(5)	Repealed.
para.10C(1)	326(1)	Repealed.
para.10C(2)	326(2)	Repealed.
para.10C(3)	326(3)	Repealed.
para.10C(4)	327(2)	Repealed.
para.10C(5)	327(3)	Repealed.
para.10C(6)	327(4)	Repealed.
para.10C(7)	327(5)	Repealed.
para.10C(8)	327(6)	Repealed.
para.10C(9)	327(7)	Repealed.
para.10C(10)	327(8)	Repealed.
para.10C(11)	326(4)	Repealed.
para.10C(12)	328(4)	Repealed.
para.10C(13)	326(5)	Repealed.
para.10C(14)	328(1)	Repealed.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.10C(15)	328(2)	Repealed.
para.10C(16)	328(3)	Repealed.
para.10C(17)	328(5)	Repealed.
para.10D(1)	329(1)	Repealed.
para.10D(2)	329(3)	Repealed.
para.10D(3)	329(4)	Repealed.
para.11	312	Repealed.
para.11A(1)	292(1)	Repealed.
para.11A(2)	331(2), (3)	Repealed.
para.11A(3)	292(2)	Repealed.
para.11B(1)	330(1)	Repealed.
para.11B(2)	330(2)	Repealed.
para.11B(3)	330(3)	Repealed.
para.11B(4)	330(4)	Repealed.
para.11B(5)	330(5)	Repealed.
para.11B(6)	330(6)	Repealed.
para.12	311	Repealed.
para.13(1)	285(2), 313(2), 1022(1)	Repealed.
para.13(2)	313(4)	Repealed.
para.13(3)	313(6)	Repealed.
para.13(4)	313(5)	Repealed.
para.13(5)	313(6)	Repealed.
para.13(6)	313(7)	Repealed.

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**Finance Act 1988 (c. 39)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
23 Charge and basic rate of income tax for 1988-89		
		Repealed: spent.
24 Higher and additional rates of income tax		
(1)		Repealed: spent.
(2)	6(1), 10(3)	Repealed. Amends ICTA s.1.

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**Finance Act 1988 (c. 39) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	515	Repealed. Amends ICTA s.694.
25 Personal reliefs		
(1)		Repealed. Amends ICTA s.257.
(2)		Repealed: spent.
(3)		Repealed. Omits ICTA s.258, 263 and 264.
34 Jointly held property		
	836(1), (2), (3), 837(1), (2), (3), (4), (5)	Repealed. Inserts ICTA s.282A and 282B.
36 Annual payments		
(2)		Repealed. Inserts Income and Corporation Taxes Act 1970 s.51A and s.51B.
(3)		Repealed: transitional provision.
(4)		Repealed: transitional provision.
(5)		Repealed: transitional provision.
(5A)		Repealed: transitional provision.
(6)		Repealed: spent.
37 Maintenance payments under existing obligations: 1988-89		
		Repealed: spent.
38 Maintenance payments under existing obligations: 1989-90 onwards		
(1)		Repealed: spent.
(2)		Repealed: spent.
(7)		Repealed: spent.
(8A)		Repealed: spent.
(9)		Repealed: spent.
40 Provisions supplementary to sections 37 to 39		
(1)		Repealed: unnecessary.

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**Finance Act 1988 (c. 39) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
53 Approved investment funds		
	250(3), 251(1), (2), (3)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.311.
71 Unit trusts: relief on certain payments		
	942(4), (5), 943(1), (2), (3)	Repealed. Inserts ICTA s.469(5A) to (5D).
130 Provisions for securing payment by company of outstanding tax		
(7)		Repealed in part. See para.275(2) of Sch.1. Obsolete references to ICTA s.476 and 479.
Sch.3 Married couples: minor and consequential provisions		
para.11	1011	Repealed. Substitutes ICTA s.282.
para.15(1)	396(4), Sch.2 para.95(1)	Repealed. Amends ICTA s.361.
para.15(2)	Sch.2 para.95(1)	Repealed: commencement and transitional provision.
para.15(3)	Sch.2 para.95(2)	Repealed: transitional provision.
para.22	58(1), Sch.1 para.28	Repealed. Amends ICTA s.835.
Sch.6 Commercial woodlands		
para.1	411(5)	Continues in force for CT purposes.
para.3(3)	411(1)	Repealed.
para.3(4)	411(2), (3)	Repealed.
para.3(5)	411(1), (4)	Repealed.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.7 Consequential amendments: general		
para.36(4)		Repealed. Amends ICTA s.387.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.36(5)	907(2)	Repealed. Amends ICTA s.536.
para.36(6)	906(1), (2), (3), (4), (5), 907(1), (2), 908(1), (2), 909(1), (2), (3)	Repealed. Inserts ICTA s.537A and 537B.

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**Finance Act 1989 (c. 26)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
30 Charge and rates of income tax for 1989-90		
		Repealed: spent.
31 Age allowance		
		Repealed: spent.
32 Operative date for PAYE		
		Repealed: spent.
47 Close company loans: business expansion scheme		
	392(3)	Repealed. Inserts ICTA s.360(3A).
48 Close company loans: material interest		
(1)	392(4)	Repealed. Substitutes ICTA s.360(4).
(2)	394(1), (2), (3), (4), (5), 395(1), (2), (3), (4), (5), (6), Sch.2 para.93(1), (2), (3), (4), (5)	Repealed. Inserts ICTA s.360A.
96 Securities: miscellaneous		
(2)	498(1)	Repealed. Amends ICTA s.687.
(4)		Repealed in part: unnecessary.
111 Residence of personal representatives		
(1)	718(2), 834(1), (2), (4)	Repealed.
(2)	834(3)	Repealed.
(3)	989	Repealed.
(5)		Repealed in part. See para.280 of Sch.1.
(6)		Repealed: spent.
(7)	Sch.2 para.136(1), (2), (3), (4)	Repealed.

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**Finance Act 1989 (c. 26) (continued)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(8)	Sch.2 para.137(1), (2), (3), (4), (5)	Repealed.
149 Assessments founded on fraudulent or negligence conduct		
(3)	959(4)	Repealed in part. Amends ICTA Sch.16 para.10(1).
(4)	237(3)	Repealed in part in relation to shares issued after 5 April 2007. Amends ICTA s.307(5).
151 Assessment of trustees etc		
(2)		Repealed in part: unnecessary. See para.281(2) and (3) of Sch.1.
(3)		Repealed: unnecessary
170 Up-rating of certain penalties		
(3)	207	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.306(6).
Sch.12 Close companies		
para.12(1)	392(2)	Repealed: introductory.
para.12(2)		Repealed. Amends ICTA s.360(1).
para.12(3)		Repealed. Amends ICTA s.360(2) and (3).
para.13(1)		Repealed: introductory.
para.13(2)		Repealed. Amends ICTA s.360A(1).
para.13(3)		Repealed. Amends ICTA s.360A(10).
para.17	749(6)	Repealed. Amends ICTA s.745(4).

**Finance Act 1990 (c. 29)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
17 Rates and main allowances		
(1)		Repealed: spent.
(3)		Repealed. Amends ICTA s.828(4).
(4)		Repealed: spent.

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**Finance Act 1990 (c. 29) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
18 Relief for blind persons		
		Repealed. Amends ICTA s.265(1).
25 Donations to charity by individuals		
(1)	416(1)	Repealed.
(2)	416(2), (3), (4), (6), (7), (8), 417, 418(1), (2), (3), 422(2), (3), (4), (5), 427(1), (2), (3), (4), 1025(2), (3), 1026	Repealed.
(3)	428(1)	Repealed.
(3A)	428(2), (3)	Repealed.
(4)	417, 418(2)	Repealed.
(5)	418(3), (4)	Repealed.
(5A)	418(2)	Repealed.
(5B)	419(1), (2), (3), (4), (6)	Repealed.
(5C)	419(1), (5), (7)	Repealed.
(5D)	419(6), (7), (8)	Repealed.
(5E)	420(1), (3)	Repealed.
(5F)	420(4)	Repealed.
(5G)	420(5), (6)	Repealed.
(5H)	420(7), (8)	Repealed.
(5I)	420(2), 421(5)	Repealed.
(5J)	421(2), (3), (4)	Repealed.
(6)	23, 414(1), (2), 423(1), (2), (4), (5), Sch.1 para.536	Repealed.
(7)	23	Repealed.
(8)	23, 30(1), 424(1), (2), (4), (5), (6), 425(2)	Repealed.
(9)	23, 30(1), 424(3), 425(2), (3), (4), (5)	Repealed.
(9A)	58(1), 423(5), Sch.1 para.28	Repealed.
(10)	520(1), (2), (4), 521(1), (2), (3), (4), (6)	Continues in force for CT purposes.
(11)	1021(1)	Repealed.
(12)	415, 430(1), 520(2), (3), 521(2), (5)	Continues in force for CT purposes.

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**Finance Act 1990 (c. 29) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(13)		Repealed: unnecessary.
Sch.5 Building societies and deposit-takers		
para.7(1)	850(6), 851(1), (2), 852(1), (2), (3), 855(1), 946, 948(1), 953(6), (7)	Repealed. Inserts ICTA s.480A to 480C.
para.7(2)		Repealed: commencement provision.
para.8(1)		Repealed: introductory.
para.8(2)		Repealed. Inserts ICTA s.481(1A).
para.8(3)	853(4)	Repealed. Amends ICTA s.481(2).
para.8(4)	872(1), (2), (4)	Repealed. Amends ICTA s.481(6).
para.8(5)		Repealed: commencement provision.
para.9(1)		Repealed: introductory.
para.9(2)	985(1), 986(1)	Repealed. Amends ICTA s.482(6).
para.9(3)	866(2)	Repealed. Amends ICTA s.482(6).
para.9(4)	871(1)	Repealed. Amends ICTA s.482(11).
para.9(5)	871(3)	Repealed. Inserts ICTA s.482(11A).
para.9(6)		Repealed: commencement provision.
para.10(1)	876(1), (2)	Repealed: introductory.
para.10(2)	876(1), (2)	Repealed. Amends ICTA s.349(3).
para.10(3)	889(7), 891	Repealed. Inserts ICTA s.349(4).
para.10(4)		Repealed: commencement provision.
para.11	495(1)	Repealed. Amends ICTA s.352.
para.16		Repealed: spent.

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**Finance Act 1990 (c. 29) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.6 Life assurance: apportionment of income etc.		
para.9	623(2), (3), (4), 624(2), (3), 674(5)	Repealed. Amends ICTA s.711 etc.
para.11(1)		Repealed: commencement provision.
para.11(2)		Repealed in part: commencement provision.

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**Contracts (Applicable Laws) Act 1990 (c. 36)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.4 Consequential amendments		
para.6	454(4)	Repealed. Amends ICTA s.347B(1).

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**Income Tax (Building Societies) (Dividends and Interest) Regulations 1990  
(S.I. 1990/2231)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
reg.2 Interpretation		
(1) ("the appropriate person")	858(5), 859(5), 860(4), 861(5)	Continues in force.
(1) ("discretionary or accumulation trust")	873(1), (2)	Continues in force.
(1) ("dividend")	850(6)	Continues in force.
(1) ("general client account deposit")	863(2), (3)	Continues in force.
(1) ("investment")	855(1)	Continues in force.
(1) ("payment")	850(6)	Continues in force.
(1) ("qualifying certificate of deposit")	985(1), (2), 986(1), (2)	Continues in force.
(1) ("qualifying time deposit")	866(2), (3)	Continues in force.
(2)	873(3), (4), (5)	Continues in force.
(3)	873(6)	Continues in force.
(4)	Sch.1 para.602	Continues in force.
(5)	Sch.1 para.602	Continues in force.

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**Income Tax (Building Societies) (Dividends and Interest) Regulations 1990**  
**(S.I. 1990/2231) (continued)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
reg.3 Deduction and payment of income tax		
(1)	851(1), (2), 855(1), 856(1), (2), (3), (4), (5), (6)	Continues in force.
(2)	851(1), 856(1), (2), (3), (4), (5), (6), 870(2)	Continues in force.
reg.4 Gross payments		
(1)	852(1), 856(1), (2), (3), (4), (5), (6), 858(2), (3), 859(2), (3), 860(2), (3), 861(2), (3), 863(1), 864, 865, 866(1), 867(1), (2), 868(3), 869(1), (2), (3), 870(2)	Continues in force.
(2)	859(3), 860(2), (3), 861(2), (3)	Continues in force.
(2AA)	859(3), 860(2), (3), 861(2), (3)	Continues in force.
(3)	860(2), 861(2)	Continues in force.
(3A)	860(2), 861(2)	Continues in force.
reg.10 Collection of amounts representing income tax payable by building societies		
(1)	946	Continues in force.
(2)	946	Continues in force.
(3)	946, 947(2), (3), (4)	Continues in force.
(4)	Sch.1 para.258	Continues in force.
reg.11 Declarations by investors		
(1)	858(2), (3), 859(2), (3), 860(2), (3), 861(2), (3)	Continues in force.
(2)	858(2), (3), (4), 859(2), (4), 861(4)	Continues in force.
(2AA)	858(2), (3), 859(2)	Continues in force.
(2AB)	858(4), 859(4), 861(4)	Continues in force.
(2AC)	858(2), 859(2)	Continues in force.
(3)	858(2), 859(2)	Continues in force.
(3A)	858(2), 859(2)	Continues in force.
(4)	857(1), (2), (3)	Continues in force.
(5)	862(1), (2)	Continues in force.
(6)	862(3)	Continues in force.
reg.12 Returns of dividend and interest payments		
(1)	Sch.1 para.247	Continues in force.



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**Finance Act 1991 (c. 31)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
21 Charge and rates of income tax for 1991-92		Repealed: spent.
22 Married couple's allowance		Repealed: spent.
53 Income Tax (Building Societies) Regulations 1986		Repealed: obsolete.
72 Deduction of trading losses		
(1)	Sch.1 para.329	Repealed.
(2)	63, Sch.1 para.329	Repealed.
(3)	Sch.1 para.329	Repealed.
(4)	Sch.1 para.329	Repealed.
(5)	Sch.1 para.329	Repealed.
(6)	Sch.1 para.329	Repealed.
(7)	Sch.1 para.329	Repealed.
(8)	83(1), Sch.1 para.329	Repealed.
(9)		Repealed: commencement provision.
118 Designated international organisations: miscellaneous exemptions		
(1)	979(1), (2), (3), (4), Sch.1 paras.459, 461	Repealed.
Sch.10 Building societies: qualifying shares		
para.2(1)		Repealed: introductory.
para.2(2)	619(1)	Repealed. Amends ICTA s.710(2).
para.2(3)	619(1)	Repealed. Inserts ICTA s.710(2A).
para.2(4)		Repealed: commencement provision.
Sch.11 Building societies: marketable securities		
para.1	874(1), 875, 889(1), (2), (3), (4), (7), 985(1), (2), 986(1), (2), 987	Repealed. Amends ICTA s.349.
para.2(2)	870(2), 872(5)	Repealed. Inserts ICTA s.477A(1A).
para.3(1)	947(2), (3), (4)	Repealed. Modifies ICTA Sch.16.

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**Finance Act 1991 (c. 31) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.3(2)		Repealed. Modifies ICTA s.350(4).
para.3(3)		Repealed: unnecessary.
para.4(1)	952(4), (5), 953(1)	Repealed.
para.4(2)	952(4), (5), 953(1)	Repealed.
Sch.12 Securities: new issues		
para.1	845(1), (2), (3), (4), 846(2), (3), (4), (5), (6)	Repealed.
para.2	627(4), (5), 649(1), (2), (3), (4), (5), (6), (8), 662(1), (2), (3), (4), 664(1), (2), (3), (4), (5), (6), 665(2), (5), 673(1)	Repealed. Inserts ICTA s.726A.

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**Income Tax (Building Societies) (Annual Payments) Regulations 1991 (S.I. 1991/512)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
reg.1 Citation and commencement		
		Revoked: introductory.
reg.2 Interpretation		
		Revoked: supplementary.
reg.3 Collection of amounts representing income tax payable by building societies		
	947(4)	Revoked.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.2 Levy of Class 4 contributions with income tax		
para.3(2)		Repealed in part. See para.290(3)(b) of Sch.1. Reference to ICTA s.387.
para.3(5)		Repealed in part: unnecessary. See para.290(3)(d) of Sch.1.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.2 Schedule 2 to the Social Security Contributions and Benefits Act 1992: Levy of Class 4 contributions with income tax		
para.3(2)		Repealed in part. See 293(3)(b) of Sch.1. Reference to ICTA s.387.
para.3(5)		Repealed in part. See para.293(3)(d) of Sch.1.

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**Taxation of Chargeable Gains Act 1992 (c. 12)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
6 Other special cases		
(4)		Repealed: unnecessary.
263B Stock lending arrangements		
	568(1), (1), (2), (3), (4), 592(1), (1)	Continues in force for CGT purposes.
263C Stock lending involving redemption		
(1)	568(2), (5), (6)	Continues in force for CGT purposes.
Sch.5B Enterprise investment scheme: re-investment		
para.13C(4)	223(4)	Continues in force for CGT purposes.
para.19(3)		Repealed in part. See para.345(15) of Sch.1. Otherwise continues in force for CGT purposes.
Sch.10 Consequential amendments		
para.14(35)	148(8)	Repealed. Amends ICTA s.576(2) and (5).
para.14(36)	619(1), 620(7)	Repealed. Amends ICTA s.710.
para.14(37)	643(6)	Repealed. Amends ICTA s.715(8).
para.14(38)	668(6)	Repealed. Amends ICTA s.723(8).
para.14(50)		Repealed. Amends ICTA s.776(9).

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**Finance Act 1992 (c. 20)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
9 Lower rate		
(1)		Repealed: introductory.
(2)		Repealed. Amends ICTA s.1(2).
(3)	10(2), 11(1)	Repealed. Amends ICTA s.1(2).
(4)		Repealed. Inserts ICTA s.1(2A).
(5)		Repealed. Amends ICTA s.1(3).
(6)	21(2), (3)	Repealed. Amends ICTA s.1(4).
(7)	21(5)	Repealed. Amends ICTA s.1(6).
(8)	17(1), (2)	Repealed. Inserts ICTA s.1(6A).
(9)		Repealed. Amends ICTA s.832(1).
(10)		Repealed: commencement provision.
(11)		Repealed: spent.
10 Charge etc for 1992-93		
		Repealed: spent.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
19 Lower rate: further provisions		
(3)		Repealed: obsolete.
61 Qualifying maintenance payments: extension to member states		
	454(4)	Repealed. Amends ICTA s.347B(1).
62 Qualifying maintenance payments: maintenance assessments etc		
	454(7), (8), 455(1), (2), (3), 456(1), (2)	Repealed. Inserts ICTA s.347B(8) to (12) etc.
64 Reduced and composite rate		
		Repealed: obsolete.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.5 Married couple's allowance		
para.5		Repealed. Amends ICTA s.259 (already repealed).
para.6		Repealed. Inserts ICTA s.261A (already repealed).
para.7		Repealed. Amends ICTA s.262 (already repealed).
Sch.8 Rights in pursuance of deposits		
para.2(1)		Repealed: introductory.
para.2(2)		Repealed. Amends ICTA s.349(3A).
para.2(3)		Repealed. Amends ICTA s.349(4).
para.3	872(5)	Repealed. Amends ICTA s.477A.
para.4		Repealed. Inserts ICTA s.481(5A).
para.5	619(3)	Repealed. Inserts ICTA s.710(3)(da).
Sch.9 Friendly societies		
para.2(2)		Repealed in part. Amends ICTA s.266(2)(a)(iii) and s.266(6)(a).

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**Local Government Finance Act 1992 (Commencement No 6 and Transitional Provision) Order 1992 (S.I. 1992/2454)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
reg.3	999(1)	Commencement for certain provisions in LGFA 1992.

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**Income Tax (Prescribed Deposit-takers) Order 1992 (S.I. 1992/3234)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
art.1		Revoked: introductory.

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**Income Tax (Prescribed Deposit-takers) Order 1992 (S.I. 1992/3234) (continued)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
art.2	853(5)	Revoked. Amends the scope of ICTA s.481(2)(f).

**Finance Act 1993 (c. 34)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
51 Charge and rates of income tax for 1993-94		Repealed: spent.
52 Personal and married couple's allowances		Repealed: spent.
59 Interest payments to persons not ordinarily resident in UK		Repealed. Inserts ICTA s.349(3)(h).
79 Provisions supplemental to sections 77 and 78		
(2)	498(1), (2)	Repealed in part. Modifies ICTA s.687(3).
80 Transitional relief for charities etc		Repealed: spent.
111 Business expansion scheme: loan linked investments		
	164(1), (2), (3), 239(1), (2), 240(1), (2)	Repealed in relation to shares issued after 5 April 2007.
118 Scottish trusts		
(1)	464(1), (2)	Repealed.
(2)		Repealed: commencement provision.
183 Consequential amendments		
(2)	867(1), (2)	Repealed. Amends ICTA s.481(5)(f).
184 Interpretation and commencement		
(1) ("premium trust fund")	867(2)	Continues in force for IT purposes.
208 Residence: available accommodation		
(1)	831(1), 832(1)	Repealed. Inserts ICTA s.336(3).

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**Finance Act 1993 (c. 34) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.6 Taxation of distributions: supplemental provisions		
para.8(1)	479(1), (2), 481(2)	Repealed. Amends ICTA s.686(1).
para.8(2)	9(1), (2)	Repealed. Inserts ICTA s.686(1A).
para.8(3)	487(1), (2), (3), (4), 1023	Repealed. Inserts ICTA s.686(2A).
para.8(4)	483(2)	Repealed. Amends ICTA s.686(6).
para.9(1)	494(2)	Repealed. Amends ICTA s.687(2).
para.9(2)	498(1), (2)	Repealed. Amends ICTA s.687(3).
para.13		Repealed. Amends ICTA s.720(5).
para.15	989	Repealed. Inserts ICTA s.832(1) (“the rate applicable to trusts”).
Sch.20A Lloyd’s underwriters: conversion to limited liability underwriting		
para.2(3)		Repealed: unnecessary.
para.2(4)		Repealed: unnecessary.

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**Finance Act 1994 (c. 9)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
75 Charge and rates of income tax for 1994-95		
		Repealed: spent.
76 Personal allowance		
		Repealed: spent.
77 Rate of relief to married couples etc		
(8)		Repealed. Amends ICTA s.256(2).
(9)		Repealed: spent.
(10)		Repealed: applies ICTA s.257C(1).
78 Amount by reference to which MCA is reduced		
		Repealed: spent.

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**Finance Act 1994 (c. 9) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
79 Relief for maintenance payments		
	453(2)	Repealed. Amends ICTA s.347B.
123 Manufactured payments		
(1)	647(2), (4)	Repealed. Amends ICTA s.715(6).
(6)		Repealed: commencement provision.
137 Enterprise investment scheme		
(1)		Repealed in relation to shares issued after 5 April 2007. Revives Chapter 3 of Part 7 of ICTA.
(2)		Repealed in relation to shares issued after 5 April 2007. Revives Chapter 3 of Part 7 of ICTA.
209 Loss relief: general		
(1)	63, 64(1), (2), (5), 65(1), (2), (3), 128(1), (2), (5), 129(1), (2), (3)	Repealed. Substitutes ICTA s.380(1), (2).
(2)	72(2), 73	Repealed. Priority of reliefs under ICTA s.381(2).
(3)	61(2), 62(2)	Repealed. Substitutes ICTA s.382(3), (4).
(4)	61(2), 62(2), 83(1), (2), (3), (4), 84	Repealed. Substitutes ICTA s.385(1).
(5)		Repealed. Omits ICTA s.385(3), (8).
(6)		Repealed. Amends ICTA s.388(1).
(7)		Repealed: commencement provision.
(8)		Repealed: commencement provision.
(9)		Repealed: interpretation provision.
210 Relief for losses on unquoted shares		
	131(1), 132(1), (3), (4), 133(1), (3), (4)	Repealed. Substitutes ICTA s.574(1), (2).

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**Finance Act 1994 (c. 9) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
214 Amendments of other enactments		
(2)	75(1), (2), (5), (6)	Repealed. Amends ICTA s.384(6).
(3)	67(2)	Repealed in part. Amends ICTA s.397(1).
251 Companies treated as non-resident: repeals		
(1)	Sch.2 paras.138, 139(1), (2)	Continues in force.
(3)	Sch.2 paras.138, 139(1), (2)	Repealed. Amends ICTA s.742(8) and s.745(4).
Sch.8 Supplemental provisions relating to personal reliefs		
para.3(3)		Repealed. Inserts ICTA s.257BB(3A).
para.10		Repealed. Amends ICTA s.265(3).
para.11		Repealed. Inserts ICTA s.276(1A).
Sch.9 Mortgage interest relief etc		
para.9		Repealed. Amends ICTA s.368(1).
Sch.15 Enterprise investment scheme		
para.1		Repealed in relation to shares issued after 5 April 2007: introductory.
para.2	157(1), 158(1), (2), (4), (5), 165, 173(1), (2), (3), 174, 175(1), (2), (3), 176(1), (2), (3), (4), 178, 179(1), (2), (3), (4), (5), 201(1), (2), (3), (4), (5), (6), (7), 202(2), 210(2), 219(1), (2), 228(1), (2)	Repealed in relation to shares issued after 5 April 2007. Substitutes ICTA s.289, 289A and 289B.
para.3(1)	158(2)	Repealed in relation to shares issued after 5 April 2007. Substitutes ICTA s.290(2).
para.3(2) to (4)		Repealed in relation to shares issued after 5 April 2007: commencement provisions.
para.4		Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.290A.

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**Finance Act 1994 (c. 9) (continued)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.5	157(1), 163(1), (2), 166(1), 167(1), (2), (3), 168(1), (2), (3), (4), (5), 169(1), (2), (3), (4), (5), (6), 170(1), (2), (3), (4), (6), (7), (8), (9), (10), 171(1), (2), 1021(2)	Repealed in relation to shares issued after 5 April 2007. Substitutes ICTA s.291, 291A and 291B.
para.6		Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.292.
para.7	137(1), (7), 139(1), (2), (3), 181(1), (2), (8), 185(1), (2), (3), Sch.1 paras.122, 124	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.293.
para.8		Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.294(1).
para.9		Repealed in relation to shares issued after 5 April 2007. Omits ICTA s.296(6).
para.10	192(1), 199(1)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.297.
para.11	144, 189(1), 200, Sch.1 para.129	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.298.
para.12	209(1), (2), (3), (4), 210(1), (2), 211(1), (2), 212(1), (2), 219(1), (2), 220(1), 228(1), (2), 229(1), (2)	Repealed in relation to shares issued after 5 April 2007. Substitutes ICTA s.299.
para.13	164(1)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.299A.
para.14	213(2), (4), 214(1), 216(2), (8), (9), 219(1), (2), 220(1), 221	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.300.
para.15	216(3), (4), (10), 221, 222(7)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.301.
para.16	232(1), (2), (3), (5), (6), 233(1), (2), (3), (4)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.302.
para.17	224(7)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.303.

**Finance Act 1994 (c. 9) (continued)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.18	209(4), 245(1), (2), (3), (4)	Repealed in relation to shares issued after 5 April 2007. Substitutes ICTA s.304.
para.19		Repealed in relation to shares issued after 5 April 2007. Substitutes ICTA s.305.
para.20	131(1), (2), 136(1)	Repealed. Inserts ICTA s.305A.
para.21	202(1), 203(3), 205(1), (4), 206	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.306.
para.22	234(1), (2), (3), 235, 236(1), 237(1), (2), 238(1), (2), (3), 239(1)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.307.
para.23	187	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.308.
para.24		Repealed in relation to shares issued after 5 April 2007. Omits ICTA s.309.
para.25	240(1), (2), 241(1), (2), (3), (4), (5), 243(1), (2), (3)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.310.
para.26	250(2), (3), 251(2)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.311.
para.27	143(3), 184(2), (3), (4), (5), (6), 257(2), (3), (4), (6), 1014(2), Sch.1 para.128	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.312.
Sch.17 Minor corrections		
para.6		Repealed. Amends ICTA s.576(5).
Sch.20 Changes for facilitating self-assessment: transitional provisions and savings		
para.11(7)		Repealed: unnecessary.

**Finance Act 1995 (c. 4)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
35 Charge and rates of income tax for 1995-96		Repealed: spent.

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**Finance Act 1995 (c. 4) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
36 Personal allowance		Repealed: spent.
40 Non-residents and their representatives		
(1)		Repealed. Inserts ICTA s.42A.
(2)		Repealed. Amends TMA 1970 s.98.
42 Abolition of interest relief for commercially let property		
(2)		Repealed in part. Amends ICTA s.353(1B).
66 Enterprise Investment Scheme: ICTA amendments		
		Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.292, s.293 and s.305.
70 Approval of companies as trusts		
		Repealed. Inserts ICTA s.842AA and Sch.28B.
71 Income tax relief		
		Repealed. Inserts ICTA s.332A and Sch.15B and amends TMA 1970 s.98.
73 Regulations		
(1)	272(1), (2)	Repealed.
(2)	272(3), 284	Repealed.
(3)		Repealed: unnecessary.
(4)		Repealed: unnecessary.
(5)		Repealed. Amends TMA 1970 s.98.
(6)		Repealed: unnecessary.
79 Sale and repurchase of securities: exclusion from accrued income scheme		
(1)	654(2), (3), (4), (5), (7), (8), 655(1), (2), 1021(1)	Repealed. Inserts ICTA s.727A.
(2)		Repealed. Amends ICTA s.728.
(3)	Sch.2 para.125	Repealed: commencement provision.

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**Finance Act 1995 (c. 4) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(4)	Sch.2 para.125	Repealed: commencement provision.
86 Deduction of tax from interest on deposits		
(1)	856(2), (6)	Repealed. Amends ICTA s.481(4).
(2)	873(1), (2)	Repealed. Inserts ICTA s.481(4A).
(3)	858(2), (3), 859(2), (3), 860(2), (3), 861(2), (3)	Repealed. Amends ICTA s.481(5)(k).
(4)	Sch.2 para.154(1), (2), (3)	Repealed. Inserts ICTA s.481(5B).
(5)	858(4), 859(4), 861(4)	Repealed. Substitutes ICTA s.482(2)(a).
(6)	873(3), (4), (5), (6)	Repealed. Inserts ICTA s.482(5A).
(7)	860(4), 861(5)	Repealed. Amends ICTA s.482(6).
(8)		Repealed. Amends ICTA s.482(11).
(9)		Repealed. Amends ICTA s.482A(1).
(10) and (11)		Repealed: spent.
(12)	Sch.2 para.155(5)	Repealed.
(13) to (15)		Repealed: unnecessary.
87 Interest payments deemed to be distributions		
(5)		Repealed. Amends ICTA s.710(3).
90 Relief for post-cessation expenditure		
(1)	96(1), (2), (3), (4), 97(1), (2), (3), (4), (5), 98(2), (3), (5), (6), (7), (8), 99(1), (2), (3), (4), (5), 100(1), (2), 125(1), (2), (3), (4)	Repealed. Inserts ICTA s.109A.
(2)		Repealed: spent.
(3)		Repealed. Amends ICTA s.110(1).
(4)	Sch.1 para.329	Repealed. Relates to claim for relief under ICTA s.109A.
(5)	Sch.1 para.329	Repealed. Relates to claim for relief under ICTA s.109A.

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**Finance Act 1995 (c. 4) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(6)		Repealed. Amends ICTA s.105(2).
(7)		Repealed: commencement provision.
118 Loss relief: general		Repealed. Modifies effect of FA 1994 s.209.
119 Relief for losses on unquoted shares		Repealed. Modifies effect of FA 1994 s.210.
127 Persons not treated as UK representatives		
(1)	814(1), (2), (3), (4), 817(1), 818(1)	Continues in force for IT, CT and CGT purposes.
(2)	814(5), 817(1), (2), (3), (4), (5)	Continues in force for IT, CT and CGT purposes.
(3)	814(5), 818(1), (2), (3), (4), (5), (6), (7)	Continues in force for IT, CT and CGT purposes.
(4)	819(1), (2), (3)	Continues in force for IT, CT and CGT purposes.
(5)	821(2), (4)	Continues in force for IT, CT and CGT purposes.
(6)	822(2), (3)	Continues in force for IT, CT and CGT purposes.
(7)	820(2)	Continues in force for IT, CT and CGT purposes.
(8)	823(1), (2), (3)	Continues in force for IT, CT and CGT purposes.
(9)	824(1), (2), (4)	Continues in force for IT, CT and CGT purposes.
(10)	824(3), (4), (7)	Continues in force for IT, CT and CGT purposes.
(11)	824(5), (6), (7)	Continues in force for IT, CT and CGT purposes.
(12)	827(2)	Continues in force for IT, CT and CGT purposes.
(13)	827(3)	Continues in force for IT, CT and CGT purposes.
(14)	828(2)	Continues in force for IT, CT and CGT purposes.

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**Finance Act 1995 (c. 4) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(15)	814(1), (2), (3), (4), (5), 828(1)	Continues in force for IT, CT and CGT purposes.
(17)	824(7), 1021(1)	Continues in force for IT, CT and CGT purposes.
(18)	818(4)	Continues in force for IT, CT and CGT purposes.
128 Limit on income chargeable on non-residents: income tax		
(1)	811(1), (3), (4), (5), (6), 1023	Repealed.
(2)	811(4), 813(1), (2)	Repealed.
(3)	813(1), (3), (4), (5), 814(1), (2), (3), (4), (6), 817(1), 818(1), 825(1), (2), 826	Repealed.
(4)	811(4)	Repealed.
(5)	812(1)	Repealed.
(6)	812(2), (3), (4), (5)	Repealed.
(7) to (11)		Repealed: commencement and transitional provision.
(12)	811(1)	Repealed.
154 Short rotation coppice		
(1)	996(3), (4)	Repealed in part. See para.369(2) of Sch.1. Otherwise continues in force for CT purposes.
(1A)		Repealed: unnecessary.
(3)	996(6)	Continues in force for CT purposes.
Sch.6 Amendments in connection with charge under Schedule A		
para.17		Repealed. Amends ICTA s.368(3), (4).
para.19	118(1), (2), (3), (4), (5), 119, 120(1), (2), (4), 121(1), (2), (3), 122(2), (3), (4), (5), 123(2), (3), (4), (5), (6), (7), 124(1), (2)	Repealed. Inserts ICTA s.379A.
Sch.14 Venture capital trusts: meaning of “qualifying holdings”		
	1014(2), 1022(1)	Repealed. Sets out ICTA Sch.28B.

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**Finance Act 1995 (c. 4) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.15 Venture capital trusts: relief from income tax		
		Repealed. Sets out ICTA Sch.15B.
Sch.17 Settlements: liability of settlor		
para.13	480(3)	Repealed. Amends ICTA s.686(2).
para.14(1)		Repealed: introductory.
para.14(2)	493(1), (2), (3)	Repealed. Substitutes ICTA s.687(1).
para.14(3)	494(4)	Repealed. Amends ICTA s.687(2)(a).
para.14(4)	493(5)	Repealed. Inserts ICTA s.687(5).
para.17(1)		Repealed: introductory.
para.17(2)		Repealed. Amends ICTA s.720(6).
para.17(3)		Repealed. Amends ICTA s.720(7).
para.17(4)		Repealed. Amends ICTA s.720(8).

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**Jobseekers Act 1995 (c. 18)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.2 Consequential amendments		
para.15(1)		Repealed: introductory.
para.15(2)	456(1), (2)	Repealed. Amends ICTA s.347B(12).
para.15(3)	456(3)	Repealed. Inserts ICTA s.347B(13).

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**Income and Corporation Taxes Act 1988, section 737A, (Appointed Day)  
Order 1995 (S.I. 1995/1007)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
art.2	Sch.2 para.114(1)	Commencement for ICTA s.737A.

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**Deposit-takers (Interest Payments) (Discretionary or Accumulation Trusts)  
Regulations 1995 (S.I. 1995/1370)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
reg.1 Citation, commencement and effect		
(1)		Revoked: introductory.
(2)		Revoked: introductory.
reg.2 Interpretation		
	Sch.2 para.155(6)	Revoked.
reg.3 Discretionary or accumulation trust - form of notification		
	Sch.2 para.155(1)	Revoked.
reg.4 Receipt of notification by deposit-taker		
(1)	Sch.2 para.155(2)	Revoked.
(2)	Sch.2 para.155(3)	Revoked.
reg.5 Cancellation of notification		
	Sch.2 para.155(4)	Revoked.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
72 Charge and rates of income tax for 1996-97		
(1)		Repealed: spent.
(2)		Repealed: spent.
73 Application of lower rate to income from savings		
(1)	7, 12(1), (2), 13(1), 14(1), (2), 16(1), (2), (3), (4), (5), (7), 18(1), (2), (3), (4), 19(1), (2), (3), 1012(2), (3), (4), (5)	Repealed. Inserts ICTA s.1A.
(2)	874(2), 902(3), (4)	Repealed. Inserts ICTA s.4(1A).
(3)		Repealed: commencement provision.
(5)		Repealed: unnecessary.
74 Personal allowances for 1996-97		
		Repealed: spent.
75 Blind person's allowance		
		Repealed. Amends ICTA s.265(1).

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
76 Limit on relief for interest		Repealed: spent.
81 Meaning of “loan relationship” etc		
(2)	Sch.2 para.140	Continues in force for CT purposes.
137 Schedules 13 and 16 to the Taxes Act 1988		Repealed. Introduces FA 1996 Sch.23.
155 Directions for payment without deduction of tax		
	894(5)	Repealed. Inserts ICTA s.51AA.
158 Transfers on death under the accrued income scheme		
(1)	620(2)	Repealed. Amends ICTA s.710(5).
(2)		Repealed. Omits ICTA s.721(1).
(3)	636(1), (2), (3)	Repealed. Substitutes ICTA s.721(2).
(4)		Repealed. Omits ICTA s.721(4).
(5)		Repealed: commencement provision.
159 Manufactured payments, repos, etc		
(4)	581(1), 922(1), 923(1), (2), (3)	Repealed. Amends ICTA Sch.23A para.4(3).
(5)		Repealed. Inserts ICTA Sch.23A para.4(3A) and (3B).
(6)	925(1), (2), (3), (4), (5)	Repealed. Amends ICTA Sch.23A para.4(7) and inserts para.4(7AA).
161 Venture capital trusts: control of companies etc		
(1)		Repealed: introductory.
(2)		Repealed. Amends ICTA Sch.28B para. 9.
(3)	313(4), (5), (6)	Repealed. Amends ICTA Sch.28B para. 13.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
167 Industrial assurance business		
(4)	989, Sch.1 paras.83, 232(2), (4), 233	Repealed. Amends ICTA s.832 (“industrial assurance business”).
171 Life or endowment business		
(3)		Repealed. Amends ICTA s.266(6).
(4)		Repealed. Inserts ICTA s.266(6A).
Sch.6 Taxation of savings at the lower rate		
para.1		Repealed: spent.
para.2	874(2), 900(2), 901(3), 902(2), (3), 903(5), (6), (7), 906(5), 910(2), 928(2)	Repealed. Amends ICTA s.4(2).
para.3		Repealed. Amends ICTA s.5(4) (repealed by FA 1994).
para.8		Repealed. Amends ICTA s.350(1) and inserts (1A).
para.12	504(3)	Repealed. Amends ICTA s.469(2).
para.13	479(2), 481(2)	Repealed. Amends ICTA ss.549(2) and 699(2) (repealed by ITTOIA 2005) and ss.686(1) and 819(2).
para.14	939(2)	Repealed. Amends ICTA s.582(2) and inserts (2A).
para.15	487(5), (6)	Repealed. Inserts ICTA s.686(2B).
para.17		Repealed. Amends ICTA s.698A.
para.20	745(1)	Repealed. Amends ICTA s.743(1).
para.21		Repealed. Amends ICTA s.789(2).
para.24		Repealed. Amends ICTA s.835(6).
para.25		Repealed. Amends ICTA Sch.3 (repealed by FA 1996).

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.7 Transfer of charge under Schedule C to Schedule D		
para.2		Repealed. Amends ICTA s.1(1).
Sch.14 Loan relationships: minor and consequential amendments		
para.18		Repealed. Amends ICTA s.349(2).
para.33		Repealed. Amends ICTA s.587A(1).
para.35	498(1)	Repealed. Inserts ICTA s.687(3)(k).
para.36		Repealed. Inserts ICTA s.710(1A).
Sch.20 Self-assessment: discretions exercisable by the Board etc		
para.5(1)	98(2), (3)	Repealed. Amends ICTA s.109A(4).
para.5(2)	98(5), (6), (7), (8)	Repealed. Inserts ICTA s.109A(4A).
para.22	203(1), 204(1)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.306(2).
para.23	251(4), (5)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.311(4).
para.25(2)	66(3)	Repealed. Substitutes ICTA s.384(9).
para.32	940(1), (3)	Repealed in part. Amends ICTA s.582(2)(b).
para.35	631(3), 635(2)	Repealed. Amends ICTA s.717(9).
Sch.21 Self-assessment time limits		
para.7	202(1)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.306(1).
para.10	72(3)	Repealed. Amends ICTA s.381(1).
Sch.23 Self-assessment: Schedules 13 and 16 to the Taxes Act 1988		
para.10		Repealed: introductory.
para.11	957(1), (2)	Repealed. Amends ICTA Sch.16 para.4(2).

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.12	958(1), (2), (3), (4)	Repealed. Inserts ICTA Sch.16 para.7A.
para.13		Repealed. Amends ICTA Sch.16 para.8.
Sch.37 Banks		
para.2(2)	750(4), 878(2), 879(2)	Repealed in part. Amends ICTA s.234A, s.349, s.745 and s.816.
para.3	878(1), 879(1)	Repealed. Amends ICTA s.349(3).
para.4	879(4)	Repealed. Inserts ICTA s.349(3AB).
para.8		Repealed: commencement provision.
para.9		Repealed: commencement provision.
Sch.38 Quotation or listing of securities		
para.6(2)	559(1), 872(5), 889(2)	Repealed in part. Amends ICTA s.349(3A)(b), s.477A(1A) and s.576(4).
para.6(7)		Repealed: commencement provision.
para.7(2)	274(2)	Repealed in part. Amends ICTA s.842AA(2).
para.7(4)		Repealed in part: commencement provision.
Sch.40 Gilt stripping: taxation provisions.		
para.3(1)	648(7)	Repealed. Amends ICTA s.710(5).
para.3(2)	673(4), (5)	Repealed. Inserts ICTA s.710(13A), (13B).
para.4	648(5), (6)	Repealed. Inserts ICTA s.711(6A).
para.5	674(5)	Repealed. Amends ICTA s.712(4).
para.6	648(1), (2), (3), (4), (8), 673(6)	Repealed. Inserts ICTA s.722A.

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**Transfer of Functions (Registration and Statistics) Order 1996 (S.I. 1996/273)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.2 Consequential amendments		
para.22	989	Revoked.

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**European Investment Bank (Designated International Organisation) Order 1996 (S.I. 1996/1179)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
art.1		Revoked: introductory.
art.2		Revoked: supplementary.
art.3	879(1), 991(2), Sch.1 para.226	Revoked.
art.4	879(3)	Revoked.

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**Income and Corporation Taxes Act 1988, section 737A, (Appointed Day) Order 1996 (S.I. 1996/2645)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
art.2	Sch.2 para.114(2)	Commencement for ICTA s.737A.

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**Finance Act 1997 (c. 16)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
54 Charge and rates of income tax for 1997-98		
(1)		Repealed: spent.
(2)		Repealed: spent.
(3)		Repealed. Amends ICTA s.686(1A).
(4)		Repealed: commencement provision.
55 Modification of indexed allowances		
		Repealed: spent.

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**Finance Act 1997 (c. 16) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
57 Limit on relief for interest		Repealed: spent.
74 Enterprise investment scheme		Repealed in relation to shares issued after 5 April 2007. Introduces FA 1997 Sch.8.
75 Venture capital trusts		
(1)	280(1), (2)	Repealed. Inserts ICTA s.842AA(5A) and (5B).
(2)	281(1)	Repealed. Inserts ICTA s.842AA(6)(ca).
(3)		Repealed. Introduces FA 1997 Sch.9.
78 National Savings Bank interest		
(1)	881	Repealed. Inserts ICTA s.349(3)(ba).
(2)		Repealed: commencement provision.
80 Futures and options: transactions with guaranteed returns		
(5)	504(4)	Repealed. Amends ICTA s.469(9).
(6)		Repealed: commencement provision.
81 Transfer of assets abroad		
	721(5), 728(3)	Repealed. Inserts ICTA s.739(1A).
Sch.7 Special treatment for certain distributions		
para.12(1)	484(1), (2), (4), (5), Sch.2 para.102	Repealed in part. Inserts ICTA s.686(2AA).
para.12(2)	487(1), (2), (3), (4)	Repealed. Amends ICTA s.686(2A).
Sch.8 Enterprise investment scheme: qualifying companies		
paras.1		Repealed in relation to shares issued after 5 April 2007: commencement provision.
para.2	180	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.289.

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**Finance Act 1997 (c. 16) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.3		Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.290A(6).
para.4(1)	137(1), 181(2), (8)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.293(2).
para.4(2)	137(1), (3), (4), (5), (7), 140(1), 181(2), (4), (5), (6), (8), 187, Sch.1 paras.122, 125	Repealed in relation to shares issued after 5 April 2007. Inserts ICTA s.293(3A) to (3F).
para.5	193(5), 194(7)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.297(3) and (6).
para.6		Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.308.
Sch.9 Venture capital trusts: qualifying holdings		
para.1		Repealed: introductory.
para.2(1)	290(1)	Repealed. Amends ICTA Sch.28B para.3(2).
para.2(2)	290(1), (3), (4), (5), (7)	Repealed. Inserts ICTA Sch.28B para.3(6) to (11).
para.3	305(7)	Repealed. Amends ICTA Sch.28B para.4(7).
para.4		Repealed. Inserts ICTA Sch.28B para.6(2A) to (2C).
para.5(1)	302(1)	Repealed. Amends ICTA Sch.28B para.10(1).
para.5(2)		Repealed. Omits ICTA Sch.28B para.10(2).
para.5(3)	302(3), (5)	Repealed. Amends ICTA Sch.28B para.10(4) and (5).
para.5(4)	302(3)	Repealed. Amends ICTA Sch.28B para.10(4)(a).
para.6		Repealed: commencement provision.
Sch.10 Stock lending arrangements and manufactured payments		
para.5(3)	653	Repealed. Amends ICTA s.727(2).

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**Finance Act 1997 (c. 16) (continued)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.7(1)	Sch.2 para.111	Commencement provision. Continues in force.
para.11(1)	578(1), (2), (3), 579(1), (2), (3), (4), (5), (6), (7), (10), 580(1), (2), (3), 589(1), (2), 591(1), 919(1), (2), (3), 920(1), (2), (3), (4), 921(1), (2), 926(1), 946, 975(1), (2), (5), (6), 1024	Repealed. Substitutes ICTA Sch.23A paras.3, 3A.
para.11(2)	602(2), 603(3), 604(4), 606(1), (9)	Repealed. Amends ICTA s.737C(8).
para.13(3)	586(2)	Repealed. Inserts ICTA Sch.23A para.8(2A).

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
15 Mortgage interest payments		
(1)		Repealed. Substitutes ICTA s.353(1G)(a).
16 Limit on relief for interest for 1998-99		
		Repealed: spent.
25 Repeal of section 95(5) of the Taxes Act 1988: consequential amendments		
(2)		Repealed: introductory.
(3)		Repealed. Amends ICTA Sch.28B para.13(5).
(4)	313(7)	Repealed. Inserts ICTA Sch.28B para.13(6).
29 Unauthorised unit trusts		
		Repealed: spent.
31 Rates of tax applicable to Schedule F income etc		
(1)		Repealed: introductory.
(2)	13(1), 14(1)	Repealed. Amends ICTA s.1A(1).
(3)	12(1), 13(1), 14(1)	Repealed. Inserts ICTA s.1A(1A).
(4)	16(1), (2), (3), (4), (5), (7)	Repealed. Substitutes ICTA s.1A(5).
(5)	8(1), (2), 13(2), 19(1), (2), (3)	Repealed. Inserts ICTA s.1B.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(6)		Repealed: commencement provision.
32 Trusts		
(1)		Repealed: introductory.
(2)	479(1), (2), 481(2)	Repealed. Amends ICTA s.686(1).
(3)	479(3), (4), 481(3), (4)	Repealed. Inserts ICTA s.686(1AA).
(4)	9(1), (2)	Repealed. Amends ICTA s.686(1A).
(5)		Repealed. Amends ICTA s.686(1A).
(6)	484(2), (4)	Repealed. Amends ICTA s.686(2AA).
(7)	479(3), 481(3)	Repealed. Inserts ICTA s.686(5A).
(8)		Repealed. Amends sidenote.
(9)	481(3), 483(1), (2), (3)	Repealed. Inserts ICTA s.686A.
(10)		Repealed: commencement provision.
(11)		Repealed: commencement provision.
33 Estates of deceased persons in administration		
(1)	Sch.1 para.566	Repealed. Substitutes ICTA s.698A.
37 Interest to be paid gross		
(2)	892(1), 893(1), (2)	Repealed. Inserts ICTA s.50(A1).
(3)	892(1), 893(1), (2), 894(2), 895(2), (3), 896(3)	Repealed. Amends ICTA s.50(1) to (5).
(4)	1024	Repealed. Amends ICTA s.50(7).
(7)	1024	Repealed. Amends ICTA s.722A(5) and Sch.23A para.3A(2)(a).
(8)		Repealed in part: commencement provision.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(9)		Repealed: commencement provision.
(10)	Sch.2 para.165	Repealed: transitional provision.
(11)	Sch.2 para.166(2)	Repealed: transitional provision.
(12)	Sch.2 para.166(3)	Repealed: transitional provision.
(13)		Repealed: unnecessary.
Sch.4 Tax credits, taxation of distributions etc		
para.12(1)		Repealed: introductory.
para.12(2)	504(3)	Repealed. Amends ICTA s.469(2).
para.12(3)	504(4)	Repealed. Inserts ICTA s.469(2A) and (2B).
para.12(4)		Repealed. Amends ICTA s.469(9).
para.12(5)		Repealed: commencement provision.
para.15	498(1), (2)	Repealed. Amends ICTA s.687.
para.20	745(1), (3), (4)	Repealed. Amends ICTA s.743.
para.22	989	Repealed. Amends ICTA s.832(1).

**Finance Act 1997, Schedule 10, (Appointed Day) Order 1997 (S.I. 1997/991)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
art.2		
	Sch.2 para.111	Commencement provision for FA 1997 Sch.10 para.7(1).

**Finance Act 1998 (c. 36)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
25 Charge and rates for 1998-99		
		Repealed: spent.

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**Finance Act 1998 (c. 36) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
<b>70 Qualifying trades for EIS and VCTs</b>		
(1)		Repealed in relation to shares issued after 5 April 2007. Introduces FA 1998 Sch.12.
(2)	144, 200, Sch.1 para.129	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.298(4).
(3)	311	Repealed. Amends ICTA Sch.28B para.12(a).
(4)		Repealed in relation to shares issued after 5 April 2007: commencement provision.
<b>71 Pre-arranged exits from EIS</b>		
(1)	177(1), (2), (3), (4), (5)	Repealed in relation to shares issued after 5 April 2007. Inserts ICTA s.299B.
(2)	239(1)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.307(6)(a).
(3)	243(1), (2), (3)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.310(5).
(4)	243(4)	Repealed in relation to shares issued after 5 April 2007. Substitutes ICTA s.310(6).
(5)		Repealed in relation to shares issued after 5 April 2007: commencement provision.
<b>72 Qualifying holdings for VCTs after 2nd July 1997</b>		
(1)	288(1), (2), (3), (4)	Repealed. Inserts ICTA Sch.28B para.10A.
(2)	289(1), (2), (3), (4), (5)	Repealed. Inserts ICTA Sch.28B para.10B.
(3)		Repealed: commencement provision.
(4)	Sch.2 para.69	Repealed: transitional provision.
(5)	Sch.2 para.70(1)	Repealed: transitional provision.
(6)	Sch.2 para.70(2)	Repealed: transitional provision.

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**Finance Act 1998 (c. 36) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
<b>73 Other changes to requirements for VCTs</b>		
(1)	273(1), 285(3)	Repealed. Amends ICTA s.842AA(14) and ICTA Sch.15B para.6(1).
(2)		Repealed. Amends ICTA Sch.28B para.10(3).
(3)	291(7)	Repealed. Amends ICTA Sch.28B para.3(3).
(4)	293(8), 294(7)	Repealed. Amends ICTA Sch.28B para.6.
(5)	297(1), (2), Sch.2 para.76(3)	Repealed. Amends ICTA Sch.28B para.8(1).
(6)	Sch.2 para.76(3)	Repealed: commencement provision.
<b>74 Other changes to EIS etc</b>		
(2)		Repealed in part in relation to shares issued after 5 April 2007: unnecessary.
<b>79 Relief for loan to acquire interest in a close company</b>		
(1)	Sch.2 para.92	Repealed. Amends ICTA s.360(3A).
<b>80 Relief for losses on unlisted shares in trading companies</b>		
(2)	148(3), (6)	Repealed. Inserts ICTA s.576(1A) and (1B).
(3)	134(1), (2), (3), (4), (5), 137(1), (3), (4), (5), (7), 139(1), (2), (3), 140(1), 142(1), (2), (3), 143(3), 145(1), (2), (3), (4), 146(1), (2), Sch.1 paras.121, 122, 124, 125, 127, 128, 130, 131, Sch.2 para.38(2)	Repealed. Amends ICTA s.576.
(4)	134(5), 151(1), (3), (4), (6), (7), Sch.1 paras.121, 132, Sch.2 paras.40(3), 41(5), 42(4), 43(1), 45(3), 46(4), 47(1), 48(2), 49(1), 50(1)	Repealed. Amends ICTA s.576(5).
(5)	Sch.2 paras.38(2), 40(3), 41(5), 42(4), 43(1), 45(3), 46(4), 47(1), 48(2), 49(1), 50(1)	Repealed in part: commencement provision.
<b>100 Accrued income scheme</b>		
(1)	12(2), 14(2)	Repealed. Amends ICTA s.1A(1).

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**Finance Act 1998 (c. 36) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)	18(3)	Repealed. Amends ICTA s.1A(2).
(3)		Repealed: commencement provision.
102 Manufactured dividends		
(7)	577(1), (3), (5)	Repealed. Amends ICTA Sch.23A para.2(6).
118 Claims for income tax purposes		
(10)	989	Repealed. Amends ICTA s.832(1).
Sch.3 Advance corporation tax		
para.32(2)		Repealed. Inserts ICTA s.703(3A).
para.32(4)		Repealed: commencement provision.
para.40		Repealed. Amends ICTA s.835(6).
Sch.5 Rent and other receipts from land		
para.26		Repealed. Substitutes ICTA s.379A sidenote.
para.27	118(1), (2), (3), (4), (5), 119, 120(1), (2), (4), 121(1), (2), (3), 122(2), (3), (4), (5), 123(2), (3), (4), (5), (6), (7), 124(1), (2)	Repealed. Inserts ICTA s.379B.
Sch.7 Removal of unnecessary references to gains		
para.1	89(2), (3), 119, 168(3)	List of provisions amended by FA 1998 s.46(3). Repealed in part. Also repealed in part in relation to shares issued after 5 April 2007.
Sch.12 EIS and VCTs: meaning of qualifying trade		
para.1(1)	192(1)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.297(2).
para.1(2)	199(1)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.297(2)(g).
para.1(3)	197(3), 198(4)	Repealed in relation to shares issued after 5 April 2007. Inserts ICTA s.297(3A).

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**Finance Act 1998 (c. 36) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.2(1)	198(2)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.298(5).
para.2(2)	196(2), 198(3)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA.298(5).
para.2(3)	196(3), (4), 197(2)	Repealed in relation to shares issued after 5 April 2007. Inserts ICTA s.298(5A) to (5C).
para.3(1)	303(1), Sch.2 para.81	Repealed. Amends ICTA Sch.28B para.4(2).
para.3(2)	310(1), Sch.2 para.85(2)	Repealed. Amends ICTA Sch.28B para.4(2)(f).
para.3(3)	308(3), 309(4), Sch.2 paras.81, 85(2)	Repealed. Inserts ICTA Sch.28B para.4(3A).
para.4(1)	309(2)	Repealed. Amends ICTA Sch.28B para.5(1).
para.4(2)	307(2)	Repealed. Amends ICTA Sch.28B para.5(1).
para.4(3)	309(3)	Repealed. Amends ICTA Sch.28B para.5(1).
para.4(4)	307(3)	Repealed. Amends ICTA Sch.28B para.5(5).
para.4(5)	307(4), 308(2)	Repealed. Inserts ICTA Sch.28B para.5(6) and (7).
para.5(1)		Repealed in relation to shares issued after 5 April 2007: commencement provision.
para.5(2)	Sch.2 paras.81, 85(2)	Repealed: commencement provision.
para.5(3)		Repealed: transitional provision.
Sch.13 Changes to EIS etc		
para.1(1)	173(3), (4), 175(1)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.289(1).
para.1(2)		Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.289(1A)(c).

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**Finance Act 1998 (c. 36) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.1(3)	165	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.289(6).
para.1(4)	173(2)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.289(7).
para.1(5)		Repealed in relation to shares issued after 5 April 2007. Inserts ICTA s.289(9).
para.3(1)	201(3), (4)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.289B(3)(b).
para.3(2)	201(5)	Repealed in relation to shares issued after 5 April 2007. Inserts ICTA s.289B(3A).
para.3(3)	255(1), (2)	Repealed in relation to shares issued after 5 April 2007. Substitutes ICTA s.289B(4).
para.3(4)	201(6), 202(2), 219(1), (2), 228(1), (2)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.289B(5).
para.3(5)		Repealed in relation to shares issued after 5 April 2007: commencement provision.
para.4		Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.290(2).
para.5		Repealed in relation to shares issued after 5 April 2007. Omits ICTA s.290A.
para.6(2)	166(1)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.291(2).
para.6(3)	167(2)	Repealed in relation to shares issued after 5 April 2007. Substitutes ICTA s.291(3).
para.6(4)		Repealed in relation to shares issued after 5 April 2007. Inserts ICTA s.291(6).
para.7(2)	169(3)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.291A(5).

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**Finance Act 1998 (c. 36) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.8(1)	170(5)	Repealed in relation to shares issued after 5 April 2007. Inserts ICTA s.291B(5A).
para.8(2)	170(7)	Repealed in relation to shares issued after 5 April 2007. Substitutes ICTA s.291B(6).
para.9(1)	181(8)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.293(3B).
para.9(2)	138(4), 182(4)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.293(6).
para.9(3)	142(1), (2), (3), 186(1), (2), (3), Sch.1 para.127	Repealed in relation to shares issued after 5 April 2007. Inserts ICTA s.293(6A) to (6D).
para.9(4)		Repealed in relation to shares issued after 5 April 2007. Omits ICTA s.293(7).
para.9(5)	139(1), (2), (3), 185(1), (2), Sch.1 para.124	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.293(8).
para.9(6)		Repealed in relation to shares issued after 5 April 2007: commencement provision.
paras.10 and 11		Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.297(1) and s.298(1).
para.12(1)	209(1), (2), (3), (4)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.299(1).
para.12(2)		Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.299(3).
para.12(3)	210(1), (2), 219(1), (2), 220(1), 228(1), (2), 229(1), (2)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.299(4).
para.12(4)	212(3)	Repealed in relation to shares issued after 5 April 2007. Inserts ICTA s.299(5A).
para.12(5)	246(2), (3), (4), (5), (6), (7)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.299.

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**Finance Act 1998 (c. 36) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.12(6)		Repealed in relation to shares issued after 5 April 2007. Omits ICTA s.299(7).
para.12(7)		Repealed in relation to shares issued after 5 April 2007. Omits ICTA s.299(8)(a).
para.12(8)		Repealed in relation to shares issued after 5 April 2007: commencement provision.
para.12(9)		Repealed in relation to shares issued after 5 April 2007: commencement provision.
para.13(1)	213(1)	Repealed in relation to shares issued after 5 April 2007. Substitutes ICTA s.300(1).
para.13(2)		Repealed in relation to shares issued after 5 April 2007. Substitutes ICTA s.300(1C).
para.13(3)	216(7)	Repealed in relation to shares issued after 5 April 2007. Inserts ICTA s.300(6).
para.13(4)		Repealed in relation to shares issued after 5 April 2007: commencement provision.
para.14(1)	213(5)	Repealed in relation to shares issued after 5 April 2007. Inserts ICTA s.301(4A).
para.14(2)	216(10), 222(7)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.301(5).
para.14(3)		Repealed in relation to shares issued after 5 April 2007: commencement provision.
para.15(1)	224(1), (2), (4), (5), 228(1), (2), 229(1), (2)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.303.
para.15(3)	224(7)	Repealed in relation to shares issued after 5 April 2007. Substitutes ICTA s.303(9A).
para.16(1)	246(2), (3), (4), (5), (6), (7)	Repealed in relation to shares issued after 5 April 2007. Inserts ICTA s.304(4).

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**Finance Act 1998 (c. 36) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.16(2)		Repealed in relation to shares issued after 5 April 2007: commencement provision.
para.17(1)	247(1), (2), (3), (4), (5), 248(1), (2), (3), 249(1), (2), (3), (4)	Repealed in relation to shares issued after 5 April 2007. Inserts ICTA s.304A.
para.17(2)		Repealed in relation to shares issued after 5 April 2007: commencement provision.
para.18		Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.305A(2).
para.19(1)	202(1)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.306(1).
para.19(2)	203(1), 204(1)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.306(2).
para.19(3)	204(2), 205(1), (2)	Repealed in relation to shares issued after 5 April 2007. Substitutes ICTA s.306(3).
para.19(4)		Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.306(3A).
para.19(5)	204(3), (4), 205(3)	Repealed in relation to shares issued after 5 April 2007. Substitutes ICTA s.306(4) and (5).
para.20(1)	234(2), (3)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.307(1A).
para.20(2)	236(2)	Repealed in relation to shares issued after 5 April 2007. Inserts ICTA s.307(1C).
para.20(3)	238(2), (3)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.307(4).
para.20(4)	239(1)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.307(6)(b).
para.22(1)	240(1), (2)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.310(1).

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**Finance Act 1998 (c. 36) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.22(2)	241(1), (2), (3), (4), (5)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.310(2).
para.22(3)	243(5)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.310(7)
para.22(4)	240(1), 241(1)	Repealed in relation to shares issued after 5 April 2007. Inserts ICTA s.310(9A).
para.22(5)		Repealed in relation to shares issued after 5 April 2007: commencement provision.
para.23(1)	156(1), 257(1)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.312(1).
para.23(2)		Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.312(1A).
para.23(3)	184(3)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.312(1B).
para.23(4)	257(2)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.312(2).
para.23(5)	255(1), 257(5)	Repealed in relation to shares issued after 5 April 2007. Inserts ICTA s.312(4A), (4B).
para.23(6)		Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.312(7).

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**Finance Act 1999 (c. 16)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
22 Starting rate		
(1)	6(1), 10(1), (2)	Repealed. Amends ICTA s.1(2).
(2)	10(1), (2), 20(1)	Repealed. Substitutes ICTA s.1(2A).
(3)		Repealed. Amends ICTA s.1(3).
(4)	21(2), (3)	Repealed. Amends ICTA s.1(4).

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**Finance Act 1999 (c. 16) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(5)		Repealed: spent.
(6)	17(1), (2)	Repealed. Amends ICTA s.1(6A).
(7)	7, 17(1), (2)	Repealed. Inserts ICTA s.1A(1B) and (6A).
(9)		Repealed. Amends ICTA s.819(2).
(10)	989	Repealed. Amends ICTA s.832(1) (“lower rate” and “starting rate”).
(11)		Repealed. Amends TMA 1970.
(12)		Repealed: commencement provision.
23 Charge and rates for 1999-00		
		Repealed: spent.
24 Personal allowances for 1999-00 for those aged 65 or more		
(1)		Repealed: spent.
(2)		Repealed: spent.
25 Operative date of indexation for PAYE		
(2)	21(4)	Repealed. Inserts ICTA s.1(5A).
35 Order of income tax reductions etc		
		Repealed. Amends ICTA s.256(3).
36 Maintenance payments		
(1)		Repealed. Amends ICTA s.347B(1).
(2)	454(3)	Repealed. Inserts ICTA s.347B(1A).
(3)		Repealed. Amends ICTA s.347B(2).
(4)	453(2)	Repealed. Amends ICTA s.347B(3).
(5)		Repealed. Amends ICTA s.347B(5A).
(6)		Repealed. Amends ICTA s.347B(8).

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**Finance Act 1999 (c. 16) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
69 Company restructuring and convertible securities		
(1)		Repealed: introductory.
(2)	326(1), (2), (3), (4), (5), 327(2), (3), (4), (5), (6), (7), (8), 328(1), (2), (3), (4), (5), 329(1), (3), (4), Sch.2 para.87	Repealed. Inserts ICTA Sch.28B paras. 10C and 10D.
(3)	285(2)	Repealed. Amends ICTA Sch.28B para.13(1).
(4)	279(1), (2), (3)	Repealed. Inserts ICTA s.842AA(5AA) to (5AC).
(5)	Sch.2 para.87	Repealed: commencement provision.
71 Eligibility for EIS relief		
		Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.289(1A).
91 Advance corporation tax: consequences of abolition		
(1)		Repealed: introductory.
(2)		Repealed. Amends ICTA Sch.16 para. 4.
(3)		Repealed. Amends ICTA Sch.16 para. 8.
(5)		Repealed: commencement provision.
Sch.4 Withdrawal of relief for interest on loans to buy land etc		
para.1(4)		Repealed. Substitutes ICTA s.353(1G).

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**Greater London Authority Act 1999 (c. 29)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
157 Restriction on exercise of certain powers except through a company		
(4)		Repealed in part. See para.387 of Sch.1.
419 Taxation		
(2)		Repealed in part. See para.388 of Sch.1.

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**Financial Services and Markets Act 2000 (c. 8)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.20 Minor and consequential amendments		
para.4(4)	1007(1)	Repealed. Amends ICTA s.469(7).

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**Limited Liability Partnership Act 2000 (c. 12)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
10 Income tax and chargeable gains		
(2)		Repealed. Amends ICTA s.362(2)(a).

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**Finance Act 2000 (c. 17)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
31 Charge and rates for 2000-01		
		Repealed: spent.
32 Extension of starting rate to savings income of individuals		
(1)		Repealed: introductory.
(2)	13(1)	Repealed. Amends ICTA s.1A(1).
(3)	13(1), 18(1), (2)	Repealed. Inserts ICTA s.1A(1AA).
(4)		Repealed: commencement provision.
39 Gift aid payments by individuals		
(1)		Repealed: introductory.
(2)	416(1)	Repealed. Amends FA 1990 s.25(1).
(3)	416(8), 418(1), (2), 422(2), (3), (4), (5), 427(1), (2), (3), (4), 1025(2), (3), 1026	Repealed. Amends FA 1990 s.25(2).
(4)	428(1), (2), (3)	Repealed. Substitutes FA 1990 s.25(3), (3A).
(5)	418(2), 419(1), (2), (3), (4), (5), (6), (7), (8)	Repealed. Inserts FA 1990 s.25(5A) to (5G).
(6)	58(1), 414(1), (2), 423(1), (2), (4), (5), 424(1), (2), (3), (4), (5), (6), 425(2), (3), (4), (5), Sch.1 paras.28, 536	Repealed. Substitutes FA 1990 s.25(6) to (9).

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**Finance Act 2000 (c. 17) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
<b>41 Covenanted payments to charities</b>		
(3)	899(5)	Repealed. Amends ICTA s.348(3).
(4)	899(5)	Repealed. Amends ICTA s.349(1).
<b>44 Gifts to charities from certain trusts</b>		
(4)	Sch.1 para.560	Substituted for CT purposes by para.391 of Sch.1.
(5)	Sch.1 para.560	Substituted for CT purposes by para.391 of Sch.1.
<b>46 Exemption for small trades etc</b>		
(1)	526(1), (2), (7), 527(1), 538(1)	Repealed in part. See para.392(2) of Sch.1. Otherwise continues in force for CT purposes.
(2)	527(2)	Repealed in part. See para.392(3) of Sch.1. Otherwise continues in force for CT purposes.
(2A)	527(2)	Repealed in part. See para.392(4) of Sch.1. Otherwise continues in force for CT purposes.
(3)	526(4), (5), 527(4), (5), 528(1)	Continues in force for CT purposes.
(4)	528(6)	Continues in force for CT purposes.
(6)	526(3), 527(3), 528(2), (3), (4), (5)	Repealed in part. See para.392(8) of Sch.1. Otherwise continues in force for CT purposes.
(7)		Repealed in part. See para.392(9) of Sch.1. Otherwise continues in force for CT purposes.
<b>63 Corporate venturing scheme</b>		
(3)		Repealed in part: commencement provision.
<b>65 Venture capital trusts: amendments</b>		
		Repealed in part. Otherwise continues in force for CGT purposes.

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**Finance Act 2000 (c. 17) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
83 Relief for interest on loans to buy annuities		
(2)		Repealed. Amends ICTA s.353(1G).
111 Payments under deduction of tax		
(2)	882, 889(3), 987	Repealed. Amends ICTA s.349.
(3)	858(2), 859(2)	Repealed. Amends ICTA s.482.
(4)	871(1), (2), (3)	Repealed. Inserts ICTA s.477A(2A).
(5)		Repealed. Amends F(No.2)A 1997 s.37(11).
(6)	Sch.2 para.156	Repealed in part: commencement provision.
112 UK public revenue dividends: deduction of tax		
(1)	893(1), (2)	Repealed. Amends ICTA s.50(A1).
(2)	892(1), (2)	Repealed. Inserts ICTA s.349(3C).
(3)	891	Repealed. Amends ICTA s.349(4).
(4)	897(1), (2), (3)	Repealed. Inserts ICTA s.350A.
(5)		Repealed: commencement provision.
Sch.16 Corporate venturing scheme: consequential amendments		
para.2(1)		Repealed in relation to shares issued after 5 April 2007: introductory.
para.2(2)		Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.303.
para.2(3)		Repealed in relation to shares issued after 5 April 2007. Inserts ICTA s.303A.
Sch.17 Enterprise investment schemes: amendments		
para.1	173(2)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.289(7).

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**Finance Act 2000 (c. 17) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.2	163(1)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.291.
para.3(1)		Repealed in relation to shares issued after 5 April 2007: introductory.
para.3(2)	168(1)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.291A(1).
para.3(3)	169(4)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.291A(5).
para.4	213(1), (3)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.300(1).
para.5		Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.303.
para.6(1)		Repealed in relation to shares issued after 5 April 2007: introductory.
para.6(2)		Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.312(1).
para.6(3)	256(1)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.312(1).
para.6(4)	159(2), (3)	Repealed in relation to shares issued after 5 April 2007. Substitutes ICTA s.312(1A).
para.9(1)	138(1), (2), 182(1), (2), Sch.1 para.123, Sch.2 para.41(3)	Repealed in relation to shares issued after 5 April 2007. Inserts ICTA s.293(4A).
para.9(2)	Sch.1 para.123	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.289(1D).
para.9(3)	176(5)	Repealed in relation to shares issued after 5 April 2007. Inserts ICTA s.289A(8A).
para.9(4)	252(2), (3), Sch.2 para.57(5)	Repealed in relation to shares issued after 5 April 2007. Inserts ICTA s.312(2A).

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**Finance Act 2000 (c. 17) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.10	138(4), 182(4), Sch.1 para.123	Repealed in relation to shares issued after 5 April 2007. Omits ICTA s.293(6)(b).
para.11	139(1), (2), (3), 185(1), (2), (3), 1021(2), Sch.1 para.124, Sch.2 para.42(2)	Repealed in relation to shares issued after 5 April 2007. Substitutes ICTA s.293(8).
para.12(1)	Sch.2 paras.41(3), (4), 42(2), (3), 57(5), (6)	Repealed in relation to shares issued after 5 April 2007: commencement provision.
para.12(2)		Repealed in relation to shares issued after 5 April 2007: commencement provision.
para.13(1)	195(2), (3), (4), (5), (6), Sch.2 para.55(1)	Repealed in relation to shares issued after 5 April 2007. Substitutes ICTA s.297(4) to (5C).
para.13(2)	Sch.2 para.55(1)	Repealed in relation to shares issued after 5 April 2007: commencement provision.
para.14(1)	257(1), (3)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.312(1).
para.14(2)		Repealed in relation to shares issued after 5 April 2007: commencement provision.
para.14(3)		Repealed in relation to shares issued after 5 April 2007: commencement provision.
para.15(1)	137(7), 257(1), Sch.2 para.40(2)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.312(1).
para.15(2)		Repealed in relation to shares issued after 5 April 2007: commencement provision.
para.15(3)		Repealed in part. Remainder repealed in relation to shares issued after 5 April 2007: commencement provision.
Sch.18 Venture capital trusts: amendments		
para.1(1)		Repealed: introductory.
para.1(2)	264(3)	Repealed. Amends ICTA Sch.15B para.2(3).

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**Finance Act 2000 (c. 17) (continued)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.1(3)	266(1)	Repealed. Amends ICTA Sch.15B para.3(1).
para.1(4)	273(1)	Repealed. Amends ICTA Sch.15B para.6(1).
para.4		Repealed: introductory.
para.5(1)	306(2), (3), (4), (5), (6), Sch.2 para.84	Repealed. Substitutes ICTA Sch.28B para.4(5) to (6D).
para.5(2)	Sch.2 para.84	Repealed: commencement provision
para.6(1)	332, Sch.2 para.90(5)	Repealed. Amends ICTA Sch.28B para.5(1).
para.6(2)		Repealed: commencement provision.
para.6(3)		Repealed: commencement provision.
para.7(1)	292(1), (2), 331(2), (3)	Repealed. Inserts ICTA Sch.28B para.11A.
para.7(2)		Repealed: commencement provision.
para.8(1)	330(1), (2), (3), (4), (5), (6), Sch.2 para.88	Repealed. Inserts ICTA Sch.28B para.11B.
para.8(2)	279(4), (5)	Repealed. Inserts ICTA s.842AA(5AD) and (5AE).
para.8(3)		Repealed. Amends TMA 1970 s.98.
para.8(4)	Sch.2 para.88	Repealed: commencement provision.
Sch.26 Transfers of value: attribution of gains to beneficiaries		
para.6	734(1)	Repealed. Amends ICTA s.740(6).

**Child Support, Pensions and Social Security Act 2000 (c. 19)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.3 Amendment of enactments relating to child support		
para.8(2)	454(7), (8), 455(1), (3)	Repealed. Amends ICTA s.347B.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
4 Capital expenditure		
(5)		Repealed: unnecessary.
70YI General definitions		
(4)		Repealed: unnecessary.
220 Allocation of expenditure to a chargeable period		
(8)		Repealed in part. See para. 402 of Sch.1.
577 Other definitions		
(1)	989	Repealed in part (“tax year” and “the tax year 2001-02”). See para.412 of Sch.1.
Sch.1 Abbreviations and defined expressions		
Pt.2		Repealed in part. See para.413(3) of Sch.1.
Sch.2 Consequential amendments		
para.22(1)		Repealed. Amends ICTA s.117(1).
para.22(2)		Repealed. Amends ICTA s.117(2).
para.22(3)	Sch.2 para.27(1)	Repealed: transitional provision.
para.27	388(1), (2), 390(1), (2)	Repealed. Amends ICTA s.359(1) and (3).
para.28	123(2)	Repealed. Amends ICTA s.379A(2)(a).
para.29	75(2), 79(2)	Repealed in part. Amends ICTA s.384(6) and inserts (11).
para.30	76, 77(1), (2), (3), 78(1), (2), (3), (4), (5), (6), 79(1), (2)	Repealed. Inserts ICTA s.384A.
para.31	93(1), (2), (3), (4)	Repealed. Amends ICTA s.389(2).
para.58	Sch.1 para.409	Repealed. Amends ICTA s.828(4).
para.62		Repealed. Substitutes ICTA s.835(8)(c).

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**Finance Act 2001 (c. 9)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
50 Charge and rates for 2001-02		Repealed: spent.
51 Starting rate limit for 2001-02		Repealed: spent.
64 Venture capital		
(2)		Repealed in part. Describes contents of FA 2001 Sch.16.
85 Deduction of tax: payments between companies etc		
(1)	930(1), (2), (3), (4), 931(1), (2), (3), 932, 933, 934(1), (2), (3), (4), 935(2), (3), 936(1), (2), (3), 937(2), (3), (4), (5), (6), (7), 938(1), (2)	Repealed. Inserts ICTA s.349A to s.349D.
(3)		Repealed. Inserts ICTA s.338(4)(aa).
Sch.15 Enterprise investment scheme: amendments		
para.1		Repealed in relation to shares issued after 5 April 2007: introductory.
para.2		Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.289.
para.3	176(1), (2), (3)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.289A(7).
para.4	137(7), 181(8), Sch.1 para.122	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.293(3B).
para.5	192(1), Sch.2 para.52(1)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.297.
para.6	175(1), (2)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.289(1), (3).
para.7	234(2), (3), 239(1)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.307(1A), (6).
para.8	241(1), (2), (3), (4), (5)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.310(2).

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**Finance Act 2001 (c. 9) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.9(1)		Repealed in relation to shares issued after 5 April 2007. Omits ICTA s.289A(9).
para.9(2)		Repealed in relation to shares issued after 5 April 2007: commencement provision.
para.10	163(1)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.291(1).
para.11	168(1)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.291A(1).
para.12(1)	143(1), 184(1), Sch.1 para.128, Sch.2 para.46(1)	Repealed in relation to shares issued after 5 April 2007. Inserts ICTA s.293(1A), (1B).
para.12(2)	137(1), 181(2), Sch.1 para.122, Sch.2 para.46(1)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.293(2).
para.13	143(2), 184(6), Sch.1 para.128, Sch.2 para.46(1)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.312(1E).
para.14(1)		Repealed in relation to shares issued after 5 April 2007: introductory.
para.14(2)	137(7), 181(8), Sch.1 para.122	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.293(3C).
para.15(1)	213(1), (3), 226(1), (2), 227(1), (2)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.300(1).
para.15(2)	213(1), (3)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.300(1).
para.15(3)	213(3)	Repealed in relation to shares issued after 5 April 2007. Inserts ICTA s.300(1AA).
para.15(4)	214(2), (3), 218(1), (2), (3)	Repealed in relation to shares issued after 5 April 2007. Inserts ICTA s.300(1BA), (1BB), (1BC).
para.15(5)		Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.300(1C).

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**Finance Act 2001 (c. 9) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.15(6)	217	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.300(4), (5).
para.16	222(1), (2), (3), (4), (5), (6), (7), 223(1), (2), (3), (4), (5)	Repealed in relation to shares issued after 5 April 2007. Inserts ICTA s.300A.
para.17		Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.301(4A), (5).
para.18	213(5), 215(2), (3), (4), (5)	Repealed in relation to shares issued after 5 April 2007. Inserts ICTA s.301A.
para.19	224(1), (3), (7)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.303.
para.20	224(7), 225(1), (2), (3), (4)	Repealed in relation to shares issued after 5 April 2007. Inserts ICTA s.303AA.
para.21	224(7), 231(7)	Repealed in relation to shares Amends ICTA s.303A(2).
para.22	202(1)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.306(1).
para.23(1)	240(1)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.310(1).
para.23(2)	241(1), (2), (3), (4), (5)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.310(2).
para.23(3)	240(3), (4), 241(6), (7)	Repealed in relation to shares issued after 5 April 2007. Inserts ICTA s.310(2A).
para.23(4)	242(1), (2), (3), (4)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.310(4).
para.23(5)		Repealed in relation to shares issued after 5 April 2007: commencement provision.
para.24	159(4)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.312(1).
para.38(1)		Repealed: introductory.

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**Finance Act 2001 (c. 9) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.38(2)	134(1), Sch.1 para.121, Sch.2 paras.38(3), 46(1)	Repealed. Amends ICTA s.576(4).
para.38(3)	143(1), Sch.1 para.128	Repealed. Amends ICTA s.576(4A).
para.38(4)		Repealed: commencement provision.
para.38(5)	Sch.2 paras.38(3), (4), 46(2)	Repealed: commencement provision.
para.38(6)		Repealed: commencement provision.
para.39		Repealed in relation to shares issued after 5 April 2007. Amends TMA 1970 s.98.
para.40(2)	Sch.2 paras.46(1), (3), 52(1), (2)	Repealed in part in relation to shares issued after 5 April 2007: commencement provision.
para.40(3)		Repealed in part in relation to shares issued after 5 April 2007: commencement provision.
Sch.16 Venture capital		
	290(7), 293(1), (2), (3), (4), (5)	Pt.1 repealed. Amends ICTA Sch.15B and Sch.28B.
Sch.24 Creative artists: relief for fluctuating profits		
para.4	906(1)	Repealed. Amends ICTA s.537.
Sch.25 Limited Liability Partnerships: investment LLPs and property investment LLPs		
para.1(2)		Repealed. Amends ICTA s.832(1).
para.3(1)		Repealed: introductory.
para.3(2)	480(3), (4)	Repealed. Amends ICTA s.686(2).
para.3(3)	480(4)	Repealed. Inserts ICTA s.686(6A).
para.9	399(2)	Repealed. Amends ICTA s.362(2).
Sch.29 Amendments to machinery of self-assessment		
para.35(2)		Repealed. Amends ICTA s.379A(3).

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**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.39 Interest payments: meaning of deposit-taker		Revoked. Amends ICTA s.481(2) and omits s.481(5)(g).
art.136 Meaning of European deposit-taker		Revoked. Substitutes IT(PD-T)O 1992 art.2(2).

**Finance Act 1996, Section 167 (Appointed Day) Order 2001 (S.I. 3643)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
art.2	Sch.1 paras.83, 232(2), (4), 233	Commencement for FA 1996 s.167.

**Finance Act 2002 (c. 23)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
26 Charge and rates for 2002-03		Repealed: spent.
27 Indexed rate bands for 2002-03: PAYE deductions etc		Repealed: spent.
28 Personal allowance for 2003-04 for those aged under 65		Repealed: spent.
29 Personal allowances for 2003-04 for those aged 65 or over		Repealed: spent.
48 Use of trading losses against chargeable gains	Sch.1 para.329	Repealed.
94 Deduction of tax: payments to exempt bodies etc		
(1)	930(1), 932	Repealed. Amends ICTA s.349A.
(2)	935(2), (3), 936(2), (3), 937(2), (3), (4), (5), (6), (7)	Repealed. Inserts ICTA s.349B(3) to (8).
(3)	931(1), (2), 932	Repealed. Amends ICTA s.349C.

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**Finance Act 2002 (c. 23) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(4)	938(1)	Repealed. Amends ICTA s.349D.
95 Deduction of tax by persons dealing in financial instruments		
(1)	885(1)	Repealed: introductory.
(2)	885(1)	Repealed. Amends ICTA s.349(3).
(3)	984(1), (2)	Repealed. Inserts ICTA s.349(5) and (6).
(4)		Repealed: commencement provision.
96 Cross-border royalties		
(1)	911(1), (2), (3), (4), 912(1), (2), (3), 913(1), (2), 1023, Sch.1 para.385(3)	Repealed. Inserts ICTA s.349E.
(2)		Repealed. Amends ICTA s.350(1A).
97 Gifts of real property to charity		
(7)		Repealed. Transitional provision.
(8)		Repealed. Transitional provision.
98 Gift aid: election to be treated as if gift made in previous year		
(1)	426(1), (3)	Repealed.
(2)	426(6)	Repealed.
(3)	426(2), (4), (5), 427(1), (2), (3), (4), 1025(2), (3), 1026, Sch.2 para.100(2)	Repealed.
(4)	426(3), Sch.2 para.100(2)	Repealed.
(5)	426(7)	Repealed.
(6)		Repealed: commencement provision.
103 References to accounting practice and periods of account		
(4)	195(6), 306(6), 1006(2)	Repealed in part. Also repealed in part in relation to shares issued after 5 April 2007. Amends ICTA s.297(5B), Sch.28B para.4(6B) and CAA 2001 s.437.

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**Finance Act 2002 (c. 23) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
108 Manufactured dividends and interest		
(1)	574(7), (8), 575(1), (2), (3), 578(3), 579(1), (2), (3), (4), (5), (6), (7), (10), 580(1), (2), (3)	Repealed: introductory.
(2)		Repealed. Amends ICTA Sch.23A para. 2A(1).
(3)	574(7), (8), 575(1), (2), (3)	Repealed. Inserts ICTA Sch.23A para.2A(1A), (1B).
(4)	578(3), 579(1), (2), (3)	Repealed. Amends ICTA Sch.23A para.3(2).
(5)	579(4), (5), (6), (7), (10), 580(1), (2), (3)	Repealed. Inserts ICTA Sch.23A para.3(2A) and (2B).
(6) and (7)		Repealed: commencement provision.
109 Venture capital trusts		
		Repealed. Introduces FA 2002 Sch.33.
Sch.9 Chargeable gains: share exchanges and company reconstructions		
para.4(2)	246(6), (7)	Repealed in part in relation to shares issued after 5 April 2007. Amends ICTA s.299(6D).
para.4(3)	254(2)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.312(3).
Sch.16 Community investment tax relief		
para.1(1)	26(1), 334(1)	Continues in force for CT purposes.
para.1(2)	334(2), Sch.1 para.317	Continues in force for CT purposes.
para.2(1)	336(1)	Continues in force for CT purposes.
para.2(2)	336(2), (3), (4)	Continues in force for CT purposes.
para.3	338	Continues in force for CT purposes.
para.4(1)	340(1)	Continues in force for CT purposes.
para.4(2)	340(2)	Continues in force for CT purposes.

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**Finance Act 2002 (c. 23) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.4(3)	340(3)	Continues in force for CT purposes.
para.4(4)	340(4)	Continues in force for CT purposes.
para.4(5)	340(5), (6)	Continues in force for CT purposes.
para.4(6)	340(6), (7)	Continues in force for CT purposes.
para.4(7)	340(8)	Continues in force for CT purposes.
para.5(1)	341(1)	Continues in force for CT purposes.
para.5(1)	341(1)	Continues in force for CT purposes.
para.5(2)	341(2)	Continues in force for CT purposes.
para.5(3)	341(3)	Continues in force for CT purposes.
para.5(4)	341(4)	Continues in force for CT purposes.
para.6	343	Continues in force for CT purposes.
para.7(1)	342(1), (2)	Continues in force for CT purposes.
para.7(3)	342(3), (4)	Continues in force for CT purposes.
para.7(4)	342(5)	Continues in force for CT purposes.
para.8	344	Continues in force for CT purposes.
para.9(1)	345(1)	Continues in force for CT purposes.
para.9(2)	345(2)	Continues in force for CT purposes.
para.9(3)	345(3)	Continues in force for CT purposes.
para.9(4)	345(4)	Continues in force for CT purposes.
para.9(5)	345(5), (6)	Continues in force for CT purposes.

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**Finance Act 2002 (c. 23) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.10(1)	346(1)	Continues in force for CT purposes.
para.10(2)	346(2)	Continues in force for CT purposes.
para.11(1)	347(1), (3)	Continues in force for CT purposes.
para.11(2)	347(2)	Continues in force for CT purposes.
para.12(1)	348(1)	Continues in force for CT purposes.
para.12(2)	348(2), (3), (4)	Continues in force for CT purposes.
para.12(3)	348(5)	Continues in force for CT purposes.
para.12(4)	348(6)	Continues in force for CT purposes.
para.12(5)	348(7)	Continues in force for CT purposes.
para.12(6)	348(8)	Continues in force for CT purposes.
para.12(7)	348(9)	Continues in force for CT purposes.
para.13(1)	349(1), (2)	Continues in force for CT purposes.
para.13(2)	349(2)	Continues in force for CT purposes.
para.13(3)	349(3)	Continues in force for CT purposes.
para.14(1)	350(1)	Continues in force for CT purposes.
para.14(2)	350(2)	Continues in force for CT purposes.
para.14(3)	350(3), 1021(2)	Continues in force for CT purposes.
para.14(4)	350(4)	Continues in force for CT purposes.
para.14(5)	350(5)	Continues in force for CT purposes.
para.14(6)	350(6)	Continues in force for CT purposes.

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**Finance Act 2002 (c. 23) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.15(1)	351(1)	Continues in force for CT purposes.
para.15(2)	351(2)	Continues in force for CT purposes.
para.17(1)	352(1)	Continues in force for CT purposes.
para.17(2)	352(2)	Continues in force for CT purposes.
para.18	353	Continues in force for CT purposes.
para.19(1)	335(1)	Repealed.
para.19(2)	23, 29(2), 335(2)	Repealed.
para.19(3)	335(3)	Repealed.
para.19(4)	335(5)	Repealed.
para.19(5)	335(6)	Repealed.
para.19(6)	23, 27(4), (5)	Repealed.
para.20(1)		Repealed in part. See para.419(9) of Sch.1. Otherwise continues in force for CT purposes.
para.21(1)	337(1)	Continues in force for CT purposes.
para.21(2)	337(2)	Repealed in part. See para.419(10) of Sch.1. Otherwise continues in force for CT purposes.
para.21(3)	337(3)	Continues in force for CT purposes.
para.21(3)	337(3)	Continues in force for CT purposes.
para.21(4)	337(4)	Continues in force for CT purposes.
para.22(1)	354(1), (2)	Continues in force for CT purposes.
para.22(2)	354(3)	Continues in force for CT purposes.
para.23(1)	355(1)	Repealed in part. See para.419(12) of Sch.1. Otherwise continues in force for CT purposes.

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**Finance Act 2002 (c. 23) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.23(2)	355(2)	Continues in force for CT purposes.
para.23(3)	355(3)	Continues in force for CT purposes.
para.24(1)	356(1)	Repealed in part. See para.419(13) of Sch.1. Otherwise continues in force for CT purposes.
para.24(2)	356(2)	Repealed in part. See para.419(13) of Sch.1. Otherwise continues in force for CT purposes.
para.25(1)		Repealed in part. See para.419(14) of Sch.1. Otherwise continues in force for CT purposes.
para.26(1)	357(1)	Repealed in part. See para.419(15) of Sch.1. Otherwise continues in force for CT purposes.
para.26(2)	357(2), (3), (4)	Repealed in part. See para.419(15) of Sch.1. Otherwise continues in force for CT purposes.
para.26(3)	357(5)	Repealed in part. See para.419(15) of Sch.1. Otherwise continues in force for CT purposes.
para.26(4)	357(6)	Repealed in part. See para.419(15) of Sch.1. Otherwise continues in force for CT purposes.
para.26(5)	358(1), (2), (3)	Continues in force for CT purposes.
para.26(6)	358(4)	Continues in force for CT purposes.
para.26(7)	357(7)	Continues in force for CT purposes.
para.26(8)	357(8)	Continues in force for CT purposes.
para.27(1)	371, 372(1)	Continues in force for CT purposes.
para.27(2)	372(2)	Repealed.

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**Finance Act 2002 (c. 23) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.27(3)	372(3)	Repealed.
para.27(4)		Repealed in part. See para.419(16) of Sch.1. Otherwise continues in force for CT purposes.
para.28(1)	360(1)	Repealed in part. See para.419(17) of Sch.1. Otherwise continues in force for CT purposes.
para.28(2)	360(2)	Continues in force for CT purposes.
para.29(1)	361(1)	Continues in force for CT purposes.
para.29(2)	361(2)	Repealed in part. See para.419(18) of Sch.1. Otherwise continues in force for CT purposes.
para.29(3)	361(3)	Continues in force for CT purposes.
para.29(4)	361(4)	Continues in force for CT purposes.
para.29(5)	361(5)	Repealed in part. See para.419(18) of Sch.1. Otherwise continues in force for CT purposes.
para.29(6)	361(6)	Continues in force for CT purposes.
para.29(7)	361(7)	Continues in force for CT purposes.
para.30(1)	362(1)	Repealed in part. See para.419(19) of Sch.1. Otherwise continues in force for CT purposes.
para.30(2)	362(2)	Continues in force for CT purposes.
para.30(3)	362(3), (4), (5)	Continues in force for CT purposes.
para.30(4)	362(6)	Continues in force for CT purposes.
para.31(1)	363(1)	Continues in force for CT purposes.

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**Finance Act 2002 (c. 23) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.31(2)	363(2)	Continues in force for CT purposes.
para.31(3)	363(3)	Continues in force for CT purposes.
para.31(4)	363(4)	Continues in force for CT purposes.
para.31(5)	363(5)	Continues in force for CT purposes.
para.31(6)	363(6)	Continues in force for CT purposes.
para.31(7)	363(7)	Continues in force for CT purposes.
para.31(8)	363(8)	Repealed in part. See para.419(21) of Sch.1. Otherwise continues in force for CT purposes.
para.32(1)	364(1), (2)	Repealed in part. See para.419(22) of Sch.1. Otherwise continues in force for CT purposes.
para.32(2)	364(3)	Continues in force for CT purposes.
para.32(3)	364(4)	Continues in force for CT purposes.
para.32(4)	364(5)	Continues in force for CT purposes.
para.32(5)	364(6)	Repealed in part. See para.419(22) of Sch.1. Otherwise continues in force for CT purposes.
para.33	359(3)	Continues in force for CT purposes.
para.34(1)	365(1), (2), (3)	Continues in force for CT purposes.
para.34(2)	365(4)	Continues in force for CT purposes.
para.34(3)	365(5)	Continues in force for CT purposes.
para.34(4)	365(6)	Continues in force for CT purposes.
para.34(5)	365(7)	Continues in force for CT purposes.

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**Finance Act 2002 (c. 23) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.35(1)	366(1)	Repealed in part. See para.419(23) of Sch.1. Otherwise continues in force for CT purposes.
para.35(2)	366(2)	Continues in force for CT purposes.
para.35(3)	366(3)	Continues in force for CT purposes.
para.35(4)	366(4), (5)	Continues in force for CT purposes.
para.35(5)	366(6)	Continues in force for CT purposes.
para.36	367	Continues in force for CT purposes.
para.37(1)	368(1)	Continues in force for CT purposes.
para.37(2)	368(2)	Continues in force for CT purposes.
para.37(3)	368(2)	Continues in force for CT purposes.
para.37(4)	368(3)	Continues in force for CT purposes.
para.37(5)	368(4)	Continues in force for CT purposes.
para.37(6)	368(5)	Continues in force for CT purposes.
para.38(1)	369(1)	Continues in force for CT purposes.
para.38(2)	369(2)	Repealed in part. See para.419(27) of Sch.1. Otherwise continues in force for CT purposes.
para.38(3)	369(3)	Repealed in part. See para.419(27) of Sch.1. Otherwise continues in force for CT purposes.
para.38(4)	369(4)	Continues in force for CT purposes.
para.39	370	Continues in force for CT purposes.
para.40	Sch.1 para.317	Repealed.

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**Finance Act 2002 (c. 23) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.41	Sch.1 para.318	Repealed.
para.42(1)	373(1)	Repealed in part. See para.419(29) of Sch.1. Otherwise continues in force for CT purposes.
para.42(2)	373(2)	Repealed in part. See para.419(29) of Sch.1. Otherwise continues in force for CT purposes.
para.42(3)	373(3)	Continues in force for CT purposes.
para.43(1)	374(1)	Continues in force for CT purposes.
para.43(2)	374(2)	Continues in force for CT purposes.
para.44(1)	375(1)	Continues in force for CT purposes.
para.44(2)	375(2)	Continues in force for CT purposes.
para.45	376	Continues in force for CT purposes.
para.46(1)	378(1)	Continues in force for CT purposes.
para.46(2)	378(2)	Continues in force for CT purposes.
para.47(1)	377(1), Sch.1 para.316	Repealed in part. See para.419(33) of Sch.1. Otherwise continues in force for CT purposes.
para.47(2)	377(1), (4), (5), Sch.1 para.316	Continues in force for CT purposes.
para.47(3)	377(1), (2), Sch.1 para.316	Repealed in part. See para.419(33) of Sch.1. Otherwise continues in force for CT purposes.
para.47(4)	377(3), Sch.1 para.316	Repealed in part. See para.419(33) of Sch.1. Otherwise continues in force for CT purposes.
para.47(5)	Sch.1 para.316	Repealed.
para.47(6)	Sch.1 para.316	Repealed.

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**Finance Act 2002 (c. 23) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.47(7)	377(6), Sch.1 para.316	Continues in force for CT purposes.
para.47(8)	377(7), Sch.1 para.316	Continues in force for CT purposes.
para.48(1)	379(1)	Continues in force for CT purposes.
para.48(2)	379(2), Sch.1 para.318	Repealed in part. See para.419(34) of Sch.1. Otherwise continues in force for CT purposes.
para.49(1)	380(1)	Continues in force for CT purposes.
para.49(2)	380(2)	Continues in force for CT purposes.
para.50(1)	381(1)	Continues in force for CT purposes.
para.50(2)	381(2)	Continues in force for CT purposes.
para.50(3)	381(3)	Continues in force for CT purposes.
para.51(1)	333, 382(1), Sch.1 para.316	Repealed in part. See para.419(36) of Sch.1. Otherwise continues in force for CT purposes.
para.51(2)	382(2)	Continues in force for CT purposes.
para.51(3)	1021(1)	Continues in force for CT purposes.
para.51(4)	382(3)	Continues in force for CT purposes.
para.51(5)	382(4)	Continues in force for CT purposes.
para.51(6)	382(5)	Continues in force for CT purposes.
Sch.17 Community investment tax relief: consequential amendments		
para.2		Repealed in relation to shares issued after 5 April 2007. Inserts ICTA s.289A(5)(ca).
para.3		Repealed. Inserts ICTA Sch.15B para.1(6)(da).

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**Finance Act 2002 (c. 23) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.4		Repealed. Amends FA 1990 s.25(7).
Sch.18 Relief for community amateur sport clubs		
para.5(3)		Repealed in part. See para.420(2) of Sch.1.
para.9(1)	430(1), (2)	Substituted for IT purposes by para.420(3) of Sch.1.
Sch.25 Loan relationships		
para.57(1)		Repealed: introductory
para.57(2)	274(2)	Repealed. Amends ICTA s.842AA(2)(f).
para.57(3)	276(1), (2)	Repealed. Amends ICTA s.842AA(11).
Sch.26 Derivative contracts		
para.40(1)	276(1), (3)	Repealed.
para.40(2)	276(3)	Repealed.
para.51	980(1), (2)	Continues in force for CT purposes.
Sch.30 Gains and losses of a company from intangible fixed assets: consequential amendments		
para.1(5)		Repealed. Amends ICTA Sch.23A para.4(2)(b).
Sch.33 Venture capital trusts		
para.1(1)	320(1)	Repealed.
para.1(2)	320(2)	Repealed.
para.2(1)	314(1)	Repealed.
para.2(2)	314(2)	Repealed.
para.3(1)	315(1)	Repealed.
para.3(2)	315(2)	Repealed.
para.3(3)	315(3)	Repealed.
para.4(1)	316(1)	Repealed.
para.4(2)	316(2)	Repealed.
para.5(1)	317(1)	Repealed.
para.5(2)	317(2)	Repealed.
para.5(3)	317(3)	Repealed.

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**Finance Act 2002 (c. 23) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.5(4)	317(4)	Repealed.
para.6(1)	318(1)	Repealed.
para.6(2)	318(2)	Repealed.
para.6(3)	318(3)	Repealed.
para.7(1)	319(1)	Repealed.
para.7(2)	319(2)	Repealed.
para.7(3)		Repealed: unnecessary.
para.7(4)	259(2)	Repealed.
para.7(5)	319(3)	Repealed.
para.8(1)	321(1)	Repealed.
para.8(2)	321(2)	Repealed.
para.8(3)		Repealed: unnecessary.
para.9(1)	322(1), (2), (3), (4), (5), (6), (7), (8)	Repealed.
para.9(2)	285(2)	Repealed.
para.10(1)	323(1)	Repealed.
para.10(2)	323(2)	Repealed.
para.10(3)	323(3)	Repealed.
para.11(1)	280(3)	Repealed.
para.11(2)	280(4)	Repealed.
para.11(3)	Sch.2 para.66	Repealed.
para.11(4)	280(5)	Repealed.
para.12(1)	282(1)	Repealed.
para.12(2)	282(2)	Repealed.
para.13	280(1)	Repealed.
para.14(1)	272(1)	Repealed.
para.14(2)		Repealed: unnecessary.
para.15		Repealed. Amends TMA 1970 s.98.
para.16(1)	280(6), 282(3), 324(1)	Repealed.
para.16(2)	280(6), 282(3), 324(2)	Repealed.
para.17	259(1), 325, 332, 989	Repealed.

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**Debt Arrangement and Attachment (Scotland) Act 2002 (asp 17)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.3 Minor and consequential amendments and repeals		
para.19	954(4), 955(4)	Repealed. Amends ICTA Sch.16 para.6(5).

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**Income Tax (Prescribed Deposit-takers) Order 2002 (S.I. 2002/1968)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
art.1 Citation and commencement		
		Revoked: introductory.
art.2 Prescribed deposit-takers		
(1)	853(6)	Revoked.
(2)	853(6)	Revoked.

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**The Income and Corporation Taxes Act 1998, Section 349B(3) Order 2002 (S.I. 2002/2931)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
art.1		
		Revoked: introductory.
art.2		
	936(1)	Revoked.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
1 Overview of contents of this Act		
(2)		Repealed. cross-reference to ICTA s.1(1).
515 Tax advantages and charges under other Acts		
(1)		Repealed in part. See para.439(2) of Sch.1.
(2)		Repealed in part. See para.439(3) of Sch.1.
(3)		Repealed: unnecessary.
721 Other definitions		
(1)	989	Repealed in part. See para.444(2) of Sch.1.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)	1008(1)	Repealed.
Sch.1 Abbreviations and defined expressions		
Pt.2		Repealed in part. Entries in index of expressions defined in ITEPA 2003 and ICTA. See para.446 of Sch.1.
Sch.3 Approved SAYE option schemes		
para.49		Repealed in part (“interest” and “United Kingdom”). See para.448 of Sch.1.
Sch.4 Approved CSOP schemes		
para.37		Repealed in part (“United Kingdom”). See para.449 of Sch.1.
Sch.6 Consequential amendments		
para.2	3(1)	Repealed. Amends ICTA s.1.
para.37	203(2)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.306(7).
para.38	239(1)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.307(6).
para.45(1)		Repealed: introductory.
para.45(2)		Repealed. Omits ICTA s.323(1).
para.45(3)	833(1), (3), (4)	Repealed. Amends ICTA s.323(2).
para.45(4)	833(1), (3), (6)	Repealed. Amends ICTA s.323(4).
para.45(5)	833(2)	Repealed. Amends ICTA s.323(5).
para.45(6)	833(3)	Repealed. Omits ICTA s.323(6)(b).
para.45(7)		Repealed. Omits ICTA s.323(7).
para.48	831(2), (5)	Repealed. Amends ICTA s.336(1), inserts s.336(1A).
para.50(1)		Repealed: introductory.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.50(2)	448(1), (2), (4), 449(1), (2), (5), 505(1), (2), 900(1), 901(1), (3), (4), 942(1), (2), (3), 964(1), (3), (4)	Repealed. Amends ICTA s.348(1).
para.50(3)	899(2), (3), (4)	Repealed. Inserts ICTA s.348(1A).
para.51(1)		Repealed: introductory.
para.51(2)	900(1), 901(1), 942(1), (2), (3)	Repealed. Amends ICTA s.349(1)(a).
para.51(3)	899(2), (3), (4), (5)	Repealed. Inserts ICTA s.349(1A).
para.51(4)		Repealed. Creates new ICTA s.349(1B).
para.51(5)		Repealed. Amends new ICTA s.349(1B).
para.100	488(1), (2), (3), (4), (5), (6), 489(2), (3), (4), (5), (6), (7), (8), 490(1), (2), (3), Sch.2 para.103(1), (3), (4), (5), (6)	Repealed. Inserts ICTA s.686B and 686C.
para.108(1)		Repealed: introductory.
para.108(2)	Sch.1 para.437	Repealed. Substitutes ICTA s.833(3)(a).
para.108(3)		Repealed. Substitutes ICTA s.833(4)(a) and (b).
para.108(4)		Repealed. Amends ICTA s.833(5).
para.166	416(4)	Repealed. Amends FA 1990 s.25(2).
para.226	813(1), (3), (5)	Repealed. Amends FA 1995 s.128(3), substitutes s.128(11).
para.256		Repealed. Amends CAA 2001 Sch.1 Pt.2.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
131 Charge and rates for 2003-04		Repealed: spent.
132 Indexed rate bands for 2003-04: PAYE deductions etc		Repealed: spent.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
151 Non-resident companies: extent of charge to income tax		
(1)	815(1), (2), (3), (4)	Repealed.
(2)	816(1), 817(1), 818(1), 825(1), (2), 826	Repealed.
(3)	815(3)	Repealed.
(4)	815(1)	Repealed.
(5)		Repealed: commencement provision.
152 Non-resident companies: transactions carried out through broker, investment manager or Lloyd's agent		
		Repealed in part. See para.453 of Sch.1.
153 General replacement of references to branch or agency of company		
(1)	934(3), 937(5)	Repealed in part. Amends various provisions.
(2)	591(2), 926(2)	Continues in force for CT purposes.
195 Companies acquiring their own shares		
(12)	Sch.2 para.59	Continues in force for CT purposes.
202 Deduction of tax from interest: recognised clearing houses etc		
(1)		Repealed: introductory.
(2)	886(1), (2)	Repealed. Amends ICTA s.349(3).
(3)	886(3)	Repealed. Amends ICTA s.349(6).
(4)		Repealed: commencement provision.
Sch.26 Non-resident companies: transactions through broker, investment manager or Lloyd's agent		
para.1(1)	816(1)	Continues in force for CT purposes.
para.1(2)	816(1)	Repealed in part. See para.455 of Sch.1. Otherwise continues in force for CT purposes.
para.2(1)	816(1), 817(1)	Continues in force for CT purposes.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.2(2)	817(2), (3), (4), (6)	Continues in force for CT purposes.
para.3(1)	816(1), 818(1), 827(1)	Continues in force for CT purposes.
para.3(2)	818(2), (3), (4), (5), (6), (8)	Continues in force for CT purposes.
para.3(3)	827(2)	Continues in force for CT purposes.
para.3(4)	827(3)	Continues in force for CT purposes.
para.4(1)	819(1), (2), (3)	Continues in force for CT purposes.
para.4(2)	820(3)	Continues in force for CT purposes.
para.4(3)	821(3), (4)	Continues in force for CT purposes.
para.4(4)	822(2), (3)	Continues in force for CT purposes.
para.4(5)	823(1), (2), (3)	Continues in force for CT purposes.
para.5(1)	824(1)	Continues in force for CT purposes.
para.5(2)	824(3), (4), (7)	Continues in force for CT purposes.
para.5(3)	824(5), (6), (7)	Continues in force for CT purposes.
para.5(4)	824(7)	Continues in force for CT purposes.
para.7(1)	828(1)	Continues in force for CT purposes.
para.7(2)	818(4)	Continues in force for CT purposes.
para.7(3)	1021(1)	Continues in force for CT purposes.
para.7(4)	828(2)	Continues in force for CT purposes.
Sch.27 Permanent establishment etc: consequential amendments		
para.6	811(1)	Repealed. Inserts FA 1989 s.128(12) (already repealed).

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.35 Gains on policies of life insurance, etc: rate of tax		
para.1(1)		Repealed: introductory.
para.1(2)	18(4)	Repealed. Amends ICTA s.1A(2).
para.1(3)	16(2)	Repealed. Amends ICTA s.1A(5).
para.5		Repealed. Amends ICTA s.833(3).
Sch.38 Sale and repurchase of securities etc		
para.4	655(1), Sch.2 para.126	Repealed. Amends ICTA s.727A(1).
para.15	655(2), Sch.2 para.126	Repealed. Amends ICTA s.727A(1).
para.21(2)	Sch.2 paras.115(1), (2), 116(1), (2), (3), (4), (5), 118(1), (2), 120(1), (2), 121(1), (2), 122(1), (2), 123(1), (2), (3), (4), 124(1), (2), (3), (4), (5), 126	Commencement provision.
Sch.39 Relevant discounted securities: Withdrawal of relief for costs and losses, etc		
para.5(4)		Repealed. Inserts ICTA s.710(3)(f).
Sch.40 Acquisition by company of its own shares		
para.1	261(4), 271(4), Sch.2 para.59	Repealed. Inserts ICTA Sch.15B para1(10), (11).

**Finance Act 2003, Section 195 and Schedule 40 (Appointed Day) Order 2003 (S.I. 2003/3077)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
art.2		
	Sch.2 para.59	Commencement provision.

**Finance Act 2004 (c. 12)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
23 Charge and rates for 2004-05		
		Repealed: spent.
24 Personal allowances for those aged 65 or more		
		Repealed: spent.

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**Finance Act 2004 (c. 12) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
<b>29 Special rates of tax applicable to trusts</b>		
(1)		Repealed: introductory.
(2)	9(1), (2)	Repealed. Amends ICTA s.686(1A).
(3)		Repealed: commencement provision.
(4)		Repealed. Introduces FA 2004 Sch.4.
<b>50 Generally accepted accounting practice</b>		
(1)	997(1), (3)	Continues in force for CT purposes.
(2)	997(5)	Continues in force for CT purposes.
(3)	997(5)	Continues in force for CT purposes.
(4)	997(2), (6)	Continues in force for CT purposes.
(5)	997(1), (2), (3), (5), (6)	Continues in force for CT purposes.
<b>83 Giving through the self-assessment return</b>		
(1)	429(1), (2), (3)	Repealed.
(2)	429(4)	Repealed.
(3)	426(8)	Repealed.
(4)	538(3)	Continues in force for CT purposes.
(5)	429(5)	Continues in force for CT purposes.
(6)		Repealed. Inserts FA 1990 s.25(13).
<b>91 Income of spouses: jointly held property</b>		
	836(3)	Repealed. Inserts ICTA s.282A(4A).
<b>94 Venture capital trusts</b>		
(1)	Sch.2 para.60(2)	Repealed.
(2)	Sch.2 para.62(2)	Repealed.
<b>101 Payment of royalties without deduction at source</b>		
(1)	914(1), (2)	Repealed.

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**Finance Act 2004 (c. 12) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)	914(3)	Repealed.
(3)	915(1), (2)	Repealed.
(4)	915(3)	Repealed.
(5)	916(1), (2)	Repealed.
(6)	Sch.1 para.385(2)	Repealed.
(7)	Sch.1 para.385(3)	Repealed.
(8)	917(1)	Repealed.
(9)	917(2)	Repealed.
102 Claim for tax deducted at source from exempt income or royalty payments		
		Repealed: unnecessary. See Annex 1, Change 5.
119 Individuals benefited by film relief		
(1)	797(1), Sch.2 para.144(2)	Repealed.
(2)	797(2), (6), Sch.2 para.144(2)	Repealed.
(3)	797(4)	Repealed.
(4)	796(1), (2), (3), 797(3)	Repealed.
(5)	797(5)	Repealed.
(6)		Repealed: unnecessary.
(7)	797(6)	Repealed.
120 “Disposal of a right of the individual to profits arising from the trade”		
(1)	799(1), (2), (3), (4), (5)	Repealed.
(2)	799(2)	Repealed.
(3)	799(6), (7)	Repealed.
121 “The losses claimed” and “the individual’s capital contribution to the trade”		
(1)	800(3)	Repealed.
(1A)	800(4), (5), (6), (7), (8)	Repealed.
(2)	801(2), (3), (4), (6), (8)	Repealed.
(3)	801(3)	Repealed.
(4)	801(8)	Repealed.
(5)	801(8)	Repealed.
(6)	801(8)	Repealed.
(7)	801(9)	Repealed.

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**Finance Act 2004 (c. 12) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
122 Computing the chargeable amount		
(1)	801(7)	Repealed.
(2)	803(1), (2), (3)	Repealed.
(3)	798(3), (4)	Repealed.
122A Partners: meaning of “capital contribution to the trade”		
(1)	802(1)	Repealed.
(2)	802(2), (3)	Repealed.
(3)	802(4)	Repealed.
(4)	802(5)	Repealed.
(5)	802(6)	Repealed.
123 “Film-related losses” and “non-taxable consideration”		
(1)	800(1), (2)	Repealed.
(2)	798(2)	Repealed.
124 Restriction of relief: non-active partners		
(1)	110(1), (2), (3), (4), (5), (6), (8), 111(1), (2), (4), (5), (6), (7), (11), (12), 112(1), (2), (3), (4), (5), (6), 113(1), (2), (3), (4), (5), (6), (7), (8), Sch.2 paras.32, 33(2), (3), (4), (5), (6), (7), (8), (9), (10), (11)	Repealed. Inserts ICTA s.118ZE to s.118ZK.
(2)	107(6)	Repealed. Amends ICTA s.117(2).
(3)	107(1), (2)	Repealed. Re-numbers ICTA s.118ZB and inserts s.118ZB(2).
(4)	109(1), (2), 113(3)	Repealed. Amends ICTA s.118ZD.
125 Partnerships exploiting films		
	109(1), (2), 112(2), (3), (4), (5), 113(3), 115(1), (2), (3), (5), (6), (7), (8), (9), (10), 116(1), (2), (3), (4), (5)	Repealed. Inserts ICTA s.118ZL and s.118ZM.
126 Losses derived from exploiting licence: introductory		
(1)	805(1), (2), (6), Sch.2 para.150(2)	Repealed.
(2)	805(1)	Repealed.
(3)	Sch.2 para.152(1), (2)	Repealed.

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**Finance Act 2004 (c. 12) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(4)	805(1), 809(1), (2)	Repealed.
(5)	805(5)	Repealed.
(6)	809(3)	Repealed.
(7)	809(4)	Repealed.
127 Charge to income tax		
(1)	805(4), (6)	Repealed.
(2)	804(1), (2), (3), 805(3)	Repealed.
(3)		Repealed: unnecessary.
(4)	806	Repealed.
(5)	806	Repealed.
(6)	806, Sch.2 para.151(1)	Repealed.
(7)	805(3), (5), 809(1)	Repealed.
128 Definitions for purposes of section 127		
(1)		Repealed: introductory.
(2)	807(2), (4)	Repealed.
(3)	807(3)	Repealed.
(4)	Sch.2 para.152(1), (2)	Repealed.
(5)	807(5)	Repealed.
(6)	807(6)	Repealed.
129 Disposals to which section 126 applies		
(1)	808(1), (2), (3), (4), (5), (6), (9)	Repealed.
(2)	805(6), 808(3)	Repealed.
(3)	808(7), (8)	Repealed.
130 A “significant amount of time”		
(1)	809(1)	Repealed.
(2)	809(1)	Repealed.
(3)	809(1)	Repealed.
(4)	809(1)	Repealed.
189 Relevant UK individual		
(2)		Repealed in part. See para.473(2) of Sch.1. Otherwise continues in force.

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**Finance Act 2004 (c. 12) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
192 Relief at source		
(5)	58(1), Sch.1 para.28	Repealed.
279 Other definitions		
(1)	989	Repealed in part. See para.480(2) of Sch.1.
280 Abbreviations and general index		
(1)		Repealed in part. See para.481(2) of Sch.1.
Sch.4 Amendments relating to the rate applicable to trusts		
para.2		Repealed. Amends ICTA s.694 sidenote.
Sch.12 Construction industry scheme: consequential amendments		
para.10	Sch.1 paras.459, 461	Repealed. Amends ICTA s.582A.
para.11		Repealed. Amends ICTA s.829.
Sch.17 Minor amendments of or connected with the Income Tax (Earnings and Pensions) Act 2003		
para.10(2)	832(2), (4)	Repealed. Amends ICTA s.336.
Sch.18 Enterprise investment scheme		
para.1(1)		Repealed in relation to shares issued after 5 April 2007: introductory.
para.1(2)	173(1), (3), 174, 175(1)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.289(1).
para.1(3)	183(1), (2), (3), (4), (5), (6), (7)	Repealed in relation to shares issued after 5 April 2007. Substitutes s.289(1A) to (1E).
para.1(4)	179(2), (3), (4)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.289(2).
para.1(5)	175(3)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.289(3).
para.1(6)	175(4), 179(6)	Repealed in relation to shares issued after 5 April 2007. Inserts ICTA s.289(3A).

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**Finance Act 2004 (c. 12) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.1(7)	173(4)	Repealed in relation to shares issued after 5 April 2007. Inserts ICTA s.289(8A).
para.1(8)	190(1), (2), (3), (4), 1021(2)	Repealed in relation to shares issued after 5 April 2007. Substitutes ICTA s.289(9).
para.2(1)		Repealed in relation to shares issued after 5 April 2007: introductory.
para.2(2)	176(1)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.289A(6).
para.2(3)	176(1), (2), (3)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.289A(7).
para.2(4)	176(4)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.289A(8).
para.2(5)	176(5)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.289A(8A).
para.3		Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.289B.
para.5(1)	Sch.2 para.41(1)	Repealed in relation to shares issued after 5 April 2007: introductory.
para.5(2)	138(1), 182(1), Sch.1 para.123, Sch.2 para.41(1)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.293(4A).
para.5(3)	138(2), 182(2), Sch.1 para.123, Sch.2 para.41(1)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.293(4B).
para.5(4)	138(3), 182(3), Sch.1 para.123, Sch.2 para.41(1)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.293(5).
para.5(5)	138(4), 182(4), Sch.1 para.123, Sch.2 para.41(1)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.293(6).
para.5(6)	141(1), (2), 188(1), (2), (3), Sch.1 para.126, Sch.2 paras.38(1), 41(1), 44(1)	Repealed in relation to shares issued after 5 April 2007. Inserts ICTA s.293(6ZA) to (6ZC).

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**Finance Act 2004 (c. 12) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.6(1)	216(2)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.300(2).
para.6(2)		Repealed in relation to shares issued after 5 April 2007: commencement provision.
para.6(3)		Repealed in relation to shares issued after 5 April 2007: transitional provision.
para.7(1)	224(7)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.303(9A).
para.7(2)		Repealed in relation to shares issued after 5 April 2007: commencement provision.
para.8(1)	231(5)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.303A(6).
para.8(2)		Repealed in relation to shares issued after 5 April 2007: commencement provision.
para.9	140(1), 187, 191(2), (3), (4), (5), Sch.1 para.125, Sch.2 para.51(1)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.308.
para.10	243(1), (2), (3), (4)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.310.
para.11	256(1), (2), 257(3)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.312.
para.21	Sch.2 paras.38(1), 41(1), 44(1), 51(1)	Commencement provision.
Sch.19 Venture capital trusts		
para.1	262(3)	Repealed. Amends ICTA Sch.15B para.1(3).
para.3		Repealed: commencement provision.
para.8		Repealed: introductory.
para.9	291(1), (3), (4), (6), (7), Sch.2 para.72(2)	Repealed. Amends ICTA Sch.28B para.3.
para.10	301(1), (2), (3), (4), 1021(2), Sch.2 para.79	Repealed. Inserts ICTA Sch.28B para.5A.

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**Finance Act 2004 (c. 12) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.11	257(1), 293(2), (5), 294(1), (2), (3), (4), (5), (6), Sch.2 paras.74, 75(2)	Repealed. Amends ICTA Sch.28B para.6.
para.12	302(2), (3), (4), (5), Sch.2 para.80	Repealed. Amends ICTA Sch.28B para.10.
para.13	299(1), (2), (3), Sch.2 para.77	Repealed. Inserts ICTA Sch.28B para.10ZA.
para.14	312, Sch.2 para.86	Repealed. Amends ICTA Sch.28B para.11.
para.15	292(1), Sch.2 para.73	Repealed. Amends ICTA Sch.28B para.11A.
para.16	Sch.2 paras.72(2), 73, 74, 75(2), 77, 79, 80, 86	Repealed: commencement provision.
Sch.24 Manufactured dividends		
para.1(1)	592(3), 593(3)	Repealed. Inserts ICTA s.231AA(1A).
para.1(2)	594(3)	Repealed. Inserts ICTA s.231AB(1A).
para.1(4)	Sch.2 paras.109(1), 110(1)	Repealed: commencement provision.
para.1(5)	Sch.2 paras.109(2), 110(2)	Repealed: commencement provision.
para.1(6)		Repealed: commencement provision.
para.2(1)	573(4), 574(1), (2), (3), (4), (5), (6), (7), (8), (10), 575(1), (2), (3)	Repealed: introductory.
para.2(2)	573(4), 574(1), (2), (3), (10)	Repealed. Substitutes ICTA Sch.23A para.2A(1).
para.2(3)	574(4), (5), (6)	Repealed. Inserts ICTA Sch.23A para.2A(1ZA) and (1ZB).
para.2(4)	574(7), (8)	Repealed. Amends ICTA Sch.23A para.2A(1A).
para.2(5)	575(1), (2), (3)	Repealed. Amends ICTA Sch.23A para.2A(1B).
para.2(6)	574(10)	Repealed. Amends ICTA Sch.23A para.2A(4).
para.2(7) to (11)		Repealed: commencement provisions.

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**Finance Act 2004 (c. 12) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.3(2)	Sch.1 paras.336, 337, 338	Repealed. Amends ICTA s.737E.
Sch.27 Meaning of “offshore installation”		
para.4(1)		Repealed in relation to shares issued after 5 April 2007: introductory.
para.4(2)	181(8)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.293(3C).
para.4(3)	194(1), Sch.2 para.54(2)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.297(6).
para.4(4)	Sch.2 para.54(2)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.298(5).
para.4(5)	Sch.2 para.54(2)	Repealed in relation to shares issued after 5 April 2007: commencement provision.
para.4(6)	Sch.2 para.54(2)	Paragraph (b) repealed. Paragraphs (a) and (c) repealed in relation only to shares issued after 5 April 2007.
para.5(1)		Repealed: introductory.
para.5(2)		Repealed. Amends ICTA Sch.28B para.3(8).
para.5(3)	305(1), Sch.2 para.83(2)	Repealed. Amends ICTA Sch.28B para.4(7).
para.5(4)	305(1), Sch.2 para.83(2)	Repealed. Amends ICTA Sch.28B para.5(1).
para.5(5)	Sch.2 para.83(2)	Repealed: commencement provision.
para.5(6)		Repealed: saving provision.
Sch.35 Pension schemes etc: minor and consequential amendments		
para.8		Repealed. Amends ICTA s.265(3).
para.13	831(2), (5)	Repealed. Amends ICTA s.336(1A).
para.14		Repealed. Amends ICTA s.348(1A).

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**Finance Act 2004 (c. 12) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.15		Repealed. Amends ICTA s.349(1A).
para.16	936(2)	Repealed. Amends ICTA s.349B(3).
para.17		Repealed. Amends ICTA s.360A(9).
para.29	480(4)	Repealed. Amends ICTA s.686.
para.30	646	Repealed. Amends ICTA s.715(1)(k).
para.31	609(6)	Repealed. Amends ICTA s.730A(7).
para.32	587(2)	Repealed. Amends ICTA s.737D(1).
para.37	425(3)	Repealed. Amends FA 1990 s.25(9).

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**Income Tax (Trading and Other Income) Act 2005 (c. 5)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
1 Overview of Act		
(2)		Repealed. Cross-reference to ICTA s.1(1).
13 Visiting performers		
(8)		Repealed in part. See para.495(2) of Sch.1 and Annex 1, Change 156.
51 Patent royalties		
		Repealed. See Annex 1, Change 81.
108 Gifts of trading stock to charities etc		
(4)		Repealed in part. Continues in force for IT purposes as amended. See para.500 of Sch.1.
256 Treatment of post-cessation receipts		
(1)		Repealed in part. Continues in force for IT purposes as amended. See para.506(2) of Sch.1.

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**Income Tax (Trading and Other Income) Act 2005 (c. 5) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)		Repealed in part. Continues in force for IT purposes as amended. See para.506(3) of Sch.1.
272 Profits of a property business: application of trading income rules		
(2)		Repealed in part. Continues in force for IT purposes as amended. See para.507 of Sch.1.
322 Introduction		
(2)		Repealed in part. Continues in force for IT purposes as amended. See para.508 of Sch.1.
397 Tax credits for qualifying distributions: UK residents and eligible non-UK residents		
(2)		Repealed in part. Continues in force for IT purposes as amended. See para.515(2) of Sch.1.
426 Annuity payments received after deduction of tax		
	848(1)	Repealed in part. Continues in force for IT purposes as amended. See para.523 of Sch.1.
454 Listed securities held since 26th March 2003: relief for losses		
(1)	23, 24(1)	Continues in force for IT purposes.
(4)	23	Continues in force for IT purposes as substituted. See para.525 of Sch.1.
457 Trustees		
(3)		Repealed: unnecessary.
482 Excepted group life policies: conditions about persons intended to benefit		
(6)		Repealed in part. Continues in force for IT purposes as amended. See para.533(a) of Sch.1.
550 Income tax treated as paid		
	848(1)	Continues in force for IT purposes as substituted. See para.542 of Sch.1.

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**Income Tax (Trading and Other Income) Act 2005 (c. 5) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
552 Meaning of “deposit rights”		
(2) (“certificate of deposit”)	1019	Continues in force for IT purposes.
(2) (“eligible debt security”)	986(4)	Continues in force for IT purposes.
(2) (“uncertificated”)	986(4)	Continues in force for IT purposes.
(2) (“uncertificated eligible debt security units”)	986(3)	Continues in force for IT purposes.
(2) (“unit”)	986(4)	Continues in force for IT purposes.
602 Payments received after deduction of tax		
	848(1)	Continues in force for IT purposes.
618 Payments received after deduction of tax		
	848(1)	Repealed in part. See para.549 of Sch.1. Otherwise continues in force for IT purposes as amended.
628 Exception for gifts to charities		
(2)		Repealed in part. Continues in force for IT purposes as amended. See para.555(2) of Sch.1.
(6)		Repealed in part. See para.555(4) of Sch.1.
685A Settlor-interested settlements		
(4)	1026	Repealed in part: unnecessary. See para.569(2) of Sch.1.
686 Payments received after deduction of tax		
(1)	848(1)	Repealed in part. Continues in force for IT purposes as amended. See para.570(2) of Sch.1.
724 Regulations		
(3)		Repealed: unnecessary.

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**Income Tax (Trading and Other Income) Act 2005 (c. 5) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
727 Certain annual payments by individuals		
(1)	900(1), 901(2)	Continues in force for IT purposes.
(3)	901(2)	Continues in force for IT purposes.
(4)	905	Continues in force for IT purposes.
728 Commercial payments		
	900(1), 901(2)	Continues in force for IT purposes.
783 General disregard of exempt income for income tax purposes		
(1)	849(3)	Continues in force for IT purposes.
876 Meaning of “farming” and related expressions		
(1)	996(1)	Repealed.
(2)	996(2)	Repealed.
(3)	996(3)	Repealed.
(4)	996(4)	Repealed.
(5)	996(5)	Repealed.
(6)	996(6)	Repealed.
877 Meaning of “grossing up”		
	998(1), (2), (3)	Repealed.
878 Other definitions		
(1)	989	Repealed in part. Continues in force for IT purposes as amended. See para.585(2) of Sch.1.
879 Interpretation: Scotland		
(1)	1008(1)	Repealed in part (“assignment” and “surrender”).
(2)	1008(2)	Repealed.
Sch.1 Consequential amendments		
para.2	3(1)	Repealed. Amends ICTA s.1(1).
para.3(1)		Repealed: introductory.

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**Income Tax (Trading and Other Income) Act 2005 (c. 5) (continued)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.3(2)		Repealed. Amends ICTA s.1A(1AA).
para.3(3)		Repealed. Amends ICTA s.1A(1A).
para.3(4)	18(3), 19(1), (2)	Repealed. Amends ICTA s.1A(2).
para.3(5)	18(3), 19(1), (2)	Repealed. Substitutes ICTA s.1A(3).
para.3(6)	13(1), 14(1), 16(7), 18(2)	Repealed. Amends ICTA s.1A(4).
para.3(7)	16(2), (3), (4), (5), (7), 1012(2)	Repealed. Amends ICTA s.1A(5).
para.3(8)	1012(5)	Repealed. Amends ICTA s.1A(6).
para.3(9)		Repealed. Omits ICTA s.1A(7).
para.3(10)	19(3)	Repealed. Inserts ICTA s.1A(8) and (9).
para.4(1)		Repealed: introductory.
para.4(2)	13(2), 19(1), (2)	Repealed. Amends ICTA s.1B(1).
para.4(3)	8(1), (2)	Repealed. Amends ICTA s.1B(2).
para.4(4)	19(3)	Repealed. Inserts ICTA s.1B(3).
para.4(5)		Repealed. Amends ICTA s.1B sidenote.
para.25(1)		Repealed: introductory.
para.25(2)	971(1), (2)	Repealed. Amends ICTA s.42A(1).
para.25(3)	971(2), (3)	Repealed. Amends ICTA s.42A(2)(a).
para.89(5)	100(2)	Repealed. Amends ICTA s.109A(6).
para.89(6)	125(1), (2), (3), (4)	Repealed. Inserts ICTA s.109A(6A).
para.98	62(3)	Repealed. Amends ICTA s.118ZE (5), (6).
para.99	112(5)	Repealed. Amends ICTA s.118ZH(3).

**Income Tax (Trading and Other Income) Act 2005 (c. 5) (continued)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.100	Sch.2 para.33(5)	Repealed. Amends ICTA s.118ZK(2), (5).
para.101	116(2), (5)	Repealed. Amends ICTA s.118ZL(6).
para.102	116(5)	Repealed. Amends ICTA s.118ZM(4).
para.114	592(2), (3), 593(2), (3)	Repealed. Amends ICTA s.231AA(1), (1A).
para.115	594(2), (3)	Repealed. Amends ICTA s.231AB(1), (1A).
para.125	836(3)	Repealed. Amends ICTA s.282A(4)(b).
para.126		Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.291A(3)(f).
para.127		Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.307(1).
para.144	831(2), (5)	Repealed. Amends ICTA s.336(1A).
para.146(2)		Repealed. Amends ICTA s.347A(1).
para.146(3)	1026	Repealed. Inserts ICTA s.347A(2A).
para.146(5)		Repealed. Amends ICTA s.347A(6).
para.147(1)		Repealed: introductory.
para.147(2)	899(2), (3), (4), 941(3), (5)	Repealed. Amends ICTA s.348(1A).
para.147(3)		Repealed. Inserts ICTA s.348(4).
para.148(1)		Repealed: introductory.
para.148(2)	899(2), (3), (4), 941(3), (5)	Repealed. Amends ICTA s.349(1A).
para.148(3)	874(1)	Repealed. Amends ICTA s.349(2).
para.148(4)	884(1)	Repealed. Amends ICTA s.349(3).
para.148(5)	986(1), (3), 1019	Repealed. Amends ICTA s.349(4).

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**Income Tax (Trading and Other Income) Act 2005 (c. 5) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.148(6)		Repealed. Substitutes new ICTA s.349(7).
para.149	910(1), (2), (3), (4), (5)	Repealed. Inserts ICTA s.349ZA.
para.150		Repealed. Amends ICTA s.349A(3).
para.151		Repealed. Amends ICTA s.349B.
para.153		Repealed. Amends ICTA s.360A(2)(b).
para.154	387(2), (3), (4), (5), (6)	Repealed. Amends ICTA s.368.
para.156(1)		Repealed: introductory
para.156(2)	118(1)	Repealed. Amends ICTA s.379A(1).
para.156(3)	120(1), 123(3)	Repealed. Amends ICTA s.379A(2).
para.156(4)	120(2)	Repealed. Amends ICTA s.379A(3).
para.156(5) to (8)		Repealed. Amends ICTA s.379A(4), (7), sidenote and cross-heading.
para.157	118(1), 120(1), (2), 123(3)	Repealed. Amends ICTA s.379B.
para.159(1)		Repealed: introductory.
para.159(2)	60(3)	Repealed. Amends ICTA s.384(4).
para.159(3)	79(1)	Repealed. Amends ICTA s.384(8).
para.160	79(1)	Repealed. Amends ICTA s.384A(6).
para.163		Repealed. Amends ICTA s.387(3)(d).
para.164		Repealed. Amends ICTA s.388.
para.165	62(3)	Repealed. Substitutes ICTA s.389(4).
para.166	88(1), (2), 94(1), (2)	Repealed. Amends ICTA s.390(a).

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**Income Tax (Trading and Other Income) Act 2005 (c. 5) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.167	95(1), (2), (3), (4), (5), (6)	Repealed. Substitutes ICTA s.391.
para.168	152(1), (2), (5), (6), (7), (8), 153, 155(1), (2), Sch.2 para.37(1), (2)	Repealed. Substitutes ICTA s.392.
para.169(3)		Repealed. Amends ICTA s.397(7).
para.170	154(1), (2), (3)	Repealed in part. Amends ICTA s.398.
para.171(3)		Repealed. Amends ICTA s.399(3).
para.181(1)		Repealed: introductory.
para.181(2)	504(4)	Repealed. Amends ICTA s.469(2A).
para.181(3)	504(4)	Repealed. Substitutes ICTA s.469(2B).
para.181(4)	941(2), (3), (5)	Repealed. Amends ICTA s.469(3).
para.181(5)	504(4)	Repealed. Amends ICTA s.469(9).
para.186(1)		Repealed: introductory.
para.186(2)		Repealed. Amends ICTA s.481(1A).
para.186(3)		Repealed. Amends ICTA s.481(5A).
para.186(4)		Repealed. Amends ICTA s.481(6).
para.187(1)		Repealed: introductory.
para.187(2)	986(1), 1019	Repealed. Amends ICTA s.482(6).
para.187(3)		Repealed. Amends ICTA s.482(8).
para.197	63, 127(1), (2), (3), (4), (5), (6), (7), 836(3), Sch.1 para.473(2), (4)	Repealed. Inserts ICTA s.504A.
para.198	521(4), 522(5), 523(2), (3), (4), (5), (6), (7), 524(1), (2), 530(1), 531(1), (2), 532(2), (3), (5), 533(1), 536(3), (4)	Repealed in part. Amends ICTA s.505.

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**Income Tax (Trading and Other Income) Act 2005 (c. 5) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.242	981	Repealed. Inserts ICTA s.581A.
para.243(3)	939(1)	Repealed. Amends ICTA s.582(2).
para.249	445(1), Sch.1 para.536	Repealed. Amends ICTA s.587B(2).
para.272(3)		Repealed. Amends ICTA s.660C(3).
para.277(1)		Repealed: introductory.
para.277(2)	479(2), 481(2)	Repealed. Amends ICTA s.686(1).
para.277(3)	479(3), 481(3)	Repealed. Amends ICTA s.686(1AA).
para.277(4)		Repealed. Amends ICTA s.686(1A).
para.277(5)	484(2), (4)	Repealed. Amends ICTA s.686(2AA).
para.277(6)	479(3), 481(3)	Repealed. Amends ICTA s.686(5A).
para.277(7)		Repealed. Inserts ICTA s.686(5B).
para.277(8)	483(3)	Repealed. Amends ICTA s.686(6).
para.278	493(3), 498(1), (2)	Repealed. Amends ICTA s.687.
para.281	508(4)	Repealed. Amends ICTA s.691(2).
para.282	511(1)	Repealed. Amends ICTA s.692(1).
para.283	517(1)	Repealed. Amends ICTA s.694(3).
para.288	Sch.1 para.566	Repealed. Amends ICTA s.698A.
para.293		Repealed. Amends ICTA s.703(3).
para.294(1)		Repealed: introductory.
para.294(2)	619(3)	Repealed. Amends ICTA s.710(3).
para.294(3)	619(4)	Repealed. Inserts ICTA s.710(3A).

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**Income Tax (Trading and Other Income) Act 2005 (c. 5) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.294(4)	620(2)	Repealed. Amends ICTA s.710(5).
para.295(1)		Repealed: introductory.
para.295(2)	615(2), 616, 617(2), (3), 628(5), 629(1)	Repealed. Amends ICTA s.714(2).
para.295(3)	617(1), 618(1)	Repealed. Inserts ICTA s.714(2A), (2B).
para.296	644(1)	Repealed. Amends ICTA s.715(1)(j).
para.297(1)		Repealed: introductory.
para.297(2)	615(2), 616, 617(3)	Repealed. Amends ICTA s.716(3).
para.297(3)	617(1), 618(1)	Repealed. Inserts ICTA s.716(3A), (3B).
para.298(1)		Repealed: introductory.
para.298(2)		Repealed. Amends ICTA s.720(5).
para.298(3)	667(1), (2), (3)	Repealed. Amends ICTA s.720(6).
para.298(4)	680(2)	Repealed. Amends ICTA s.720(7).
para.298(5)		Repealed. Amends ICTA s.720(8).
para.299(1)		Repealed: introductory.
para.299(2)	668(2), 669(2)	Repealed. Amends ICTA s.723(2).
para.299(3)	615(2), 616, 617(1)	Repealed. Amends ICTA s.723(4).
para.304(1)		Repealed: introductory.
para.304(2)	731(1), (2), (3), 732(2), 733(1)	Repealed. Amends ICTA s.740(2).
para.304(3)		Repealed. Omits ICTA s.740(4).
para.304(4)	735(6)	Repealed. Amends ICTA s.740(5).
para.305(1)		Repealed: introductory.
para.305(2)	720(2), 727(2), 745(1)	Repealed. Amends ICTA s.743(1).

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**Income Tax (Trading and Other Income) Act 2005 (c. 5) (continued)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.305(3)	745(3), (4)	Repealed. Inserts ICTA s.743(1ZA).
para.305(4)	745(3), (4)	Repealed. Amends ICTA s.743(1A).
para.305(5)		Repealed. Inserts ICTA s.743(1B).
para.306	749(7), 750(4)	Repealed. Amends ICTA s.745(6).
para.307		Repealed. Amends ICTA s.746.
para.311	776(1), (2), (3)	Repealed. Amends ICTA s.775.
para.312(5)		Repealed. Amends ICTA s.776(7).
para.313(2)	944(2)	Repealed. Amends ICTA s.777(9)
para.328(1)		Repealed: introductory.
para.328(2)	976(4)	Repealed. Amends ICTA s.818(2).
para.328(3)	976(6)	Repealed. Inserts ICTA s.818(3).
para.329		Repealed. Amends ICTA s.819(2).
para.333	1015(1), (2), (3), (4), (5)	Repealed. Inserts ICTA s.827A.
para.334(3)	1014(2)	Repealed in part. Amends ICTA s.828(5).
para.337		Repealed in part. Amends ICTA s.832(1).
para.338(1)		Repealed: introductory.
para.338(2)	1012(2), Sch.1 paras.437, 529	Repealed. Amends ICTA s.833(3).
para.338(3)		Repealed. Amends ICTA s.833(4).
para.338(4)		Repealed. Amends ICTA s.833(5).
para.338(5)	Sch.1 para.473(3), (4)	Repealed. Inserts ICTA s.833(5A) to (5E).
para.339		Repealed. Amends ICTA s.835(6)(a).

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**Income Tax (Trading and Other Income) Act 2005 (c. 5) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.340	1016(1), (2), (3), (4)	Repealed. Inserts ICTA s.836B.
para.373(2)		Repealed in part. Amends TMA s.46B(4).
para.411		Repealed. Amends FA 1989 s.151(2).
para.415	Sch.1 para.536	Repealed. Amends FA 1990 s.25(6) and (9).
para.480	813(1), 825(1), (2), 826	Repealed. Amends FA 1995 s.128(3).
para.481		Repealed. Amends FA 1995 s.154.
para.622	816(1), 825(1), (2), 826	Repealed. Amends FA 2003 s.151(2).
para.635	914(1), (3), 915(1), (2), 916(1), (2), 917(1), (2)	Repealed. Amends FA 2004 s.101.
para.636		Repealed. Amends FA 2004 s.102.
para.640	796(1), (2), (3), 797(3)	Repealed. Amends FA 2004 s.119(4).
para.641	800(2)	Repealed. Amends FA 2004 s.123(1).
para.642	804(1), (2), (3), 805(3), 809(1)	Repealed. Amends FA 2004 s.127(2).
para.643		Repealed. Amends FA 2004 s.130.
Sch.2 Transitionals and savings etc.		
para.50(3)		Repealed. Transitional provision for ICTA s.391.
para.84		Repealed. Transitional provision for ICTA s.710(3).
Sch.4 Abbreviations and defined expressions		
Pt.2		Repealed in part. See para.592 of Sch.1. Index of expressions defined in ITTOIA 2005 etc.

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<b>Finance Act 2005 (c. 7)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
8 Charge and rates for 2005-06		
		Repealed: spent.
9 Personal allowances for those aged 65 or more		
		Repealed. Amends ICTA s.257.
14 Special trust rates not to apply to first slice of trust income		
(1)	491(1), (2), (3), (4), (5)	Repealed. Inserts ICTA s.686D.
(2)		Repealed. Amends ICTA s.686(1).
(3)	498(1)	Repealed. Amends ICTA s.687(3).
(4)	498(1)	Repealed. Inserts ICTA s.687(3A).
(5)		Repealed: commencement provision.
41 Interpretation etc		
(1)		Repealed in part: unnecessary. See para.596 of Sch.1.
44 Consequential amendments		
(1)	498(1)	Repealed. Inserts ICTA s.687(3)(1).
47A Alternative finance arrangements: diminishing shared ownership		
(3)		Repealed in part. See para.597(2) of Sch.1.
72 Removal of restrictions on interest relief		
(1)		Repealed. Amends ICTA s.117(1) and (2).
(2)		Repealed. Amends ICTA s.118ZB(2).
(3)		Repealed. Amends ICTA s.118ZE(1).
(4)		Repealed. Amends ICTA s.118ZF(1).
(5)		Repealed. Amends ICTA s.118ZG(2).

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**Finance Act 2005 (c. 7) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(6)		Repealed. Amends ICTA 118ZJ(3) to (5).
(7)		Repealed: commencement provision.
(8)		Repealed: commencement provision.
(9)		Repealed: commencement provision.
(10)		Repealed: commencement provision.
(11)		Repealed: commencement provision.
(12)		Repealed: commencement provision.
73 Meaning of “contribution to the trade”		
(1)	114(1), (2), (3), (4), (5), Sch.2 para.34(1)	Repealed. Inserts ICTA s.118ZN and s.118ZO.
(2)	105(11)	Repealed. Inserts ICTA s.117(5).
(3)	108(9)	Repealed. Inserts ICTA s.118ZC(5).
(4)	111(12)	Repealed. Inserts ICTA s.118ZG(7).
(5)		Repealed: commencement provision.
74 Recovery of excess relief given under section 380 or 381 of ICTA		
(1)	792(1), (2)	Repealed.
(2)	792(1)	Repealed.
(3)	792(3)	Repealed.
(4)	791(1), (2), (3), 792(4), (5)	Repealed.
(5)	794(1)	Repealed.
(6)	794(3)	Repealed.
(7)	794(4)	Repealed.
(8)	794(5)	Repealed.
(9)	792(3)	Repealed.
(10)	793(2)	Repealed.
(11)	794(2)	Repealed.

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**Finance Act 2005 (c. 7) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(12)	793(2), 794(1), (3), (4)	Repealed.
(13)		Repealed: commencement provision.
75 Computing the chargeable amount		
(1)	793(1)	Repealed.
(2)	793(2)	Repealed.
(3)	793(3)	Repealed.
(4)	793(4)	Repealed.
(5)		Repealed: commencement provision.
76 Meaning of “relevant loss”		
(1)	795(1)	Repealed.
(2)	795(1), (2), (4)	Repealed.
(3)	795(2), (3)	Repealed.
(4)	795(3)	Repealed.
(5)		Repealed: commencement provision.
77 Transitional provision for years of assessment before the year 2005-06		
(1)		Repealed: transitional provision.
(2)		Repealed: transitional provision.
(3)		Repealed: transitional provision.
(4)		Repealed: transitional provision.
78 Consequential amendments		
(1)	104(4), (6), 107(5), (7)	Repealed. Amends ICTA s.117(2).
(2)	110(4), (6)	Repealed. Amends ICTA s.118ZF.
(3)	800(3), (4), (5), (6), (7), (8)	Repealed. Amends FA 2004 s.121.
(4)		Repealed: commencement provision.

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**Finance Act 2005 (c. 7) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
79 Meaning of “capital contribution to the trade”		
(1)	802(1), (2), (3), (4), (5), (6)	Repealed. Inserts FA 2004 s.122A.
(2)	801(9)	Repealed. Inserts FA 2004 s.121(7).
(3)	800(1)	Repealed. Amends FA 2004 s.123(1).
(4)		Repealed: commencement provision.
Sch.2 Alternative finance arrangements: further provisions		
para.3		Repealed. See para.602(2) of Sch.1.
para.5		Repealed. See para.602(2) of Sch.1.
para.6		Repealed. See para.602(2) of Sch.1.

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**Finance (No.2) Act 2005 (c. 22)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
11 Donations to charity by individuals		
	420(1), (2), (3), (4), (5), (6), (7), (8), 421(2), (3), (4), (5)	Repealed. Substitutes FA 1990 s.25(5E) to (5J) for s.25(5E) to (5G).
38 Charges on income for the purposes of corporation tax		
(3)		Repealed. Amends ICTA s.125(1).
Sch.4 Chargeable gains: location of assets etc.		
para.1(1)		Repealed: introductory.
para.1(2)	643(6)	Repealed. Amends ICTA s.715(8).
para.2(1)		Repealed: introductory.
para.2(2)	668(6)	Repealed. Amends ICTA s.723(8).
Sch.7 Avoidance involving financial arrangements		
para.6		Repealed. Amends ICTA Sch.23A para.3.

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**Finance Act 2006 (c. 25)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
54 Transactions with substantial donors		
(2)	Sch.2 paras.105, 106	Commencement for ICTA s.506A to 506C.
(3)	Sch.2 para.105	Transitional provision for ICTA s.506A to 506C.
55 Non-charitable expenditure		
	Sch.2 para.107	Commencement provision.
75 Interest relief: film partnership		
(1)	399(4), 400(1)	Repealed.
(2)	400(1)	Repealed.
(3)	400(2)	Repealed.
(4)	400(3)	Repealed.
(5)	400(3)	Repealed.
(6)	400(4)	Repealed.
(7)	400(5)	Repealed.
(8)	400(6), (7), 1021(1)	Repealed.
(9)	Sch.2 para.96	Repealed.
90 Special trusts tax rates not to apply to social landlords' service charge income		
(1)		Repealed: introductory.
(2)	480(3)	Repealed.
(3)	480(3), (5), (6)	Repealed.
(4)		Repealed: commencement provision.
91 Venture capital schemes		
(1)		Reference to venture capital trusts repealed. Reference to enterprise investment scheme repealed in relation to shares issued after 5 April 2007.
105 Other key concepts		
(3)	973(4)	Continues in force for CT purposes.
107 Conditions for tax-exempt business		

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**Finance Act 2006 (c. 25) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(7)		Repealed in part. Superseded by Finance Act 2006 s.107(7A). See para.617 of Sch.1.
122 Distributions: deduction of tax		
(1)	973(1), (2)	Repealed.
(2)	974(1)	Repealed.
(3)	974(2)	Repealed.
(4)	974(3)	Repealed.
(5)	973(1), (2), 974(5)	Repealed.
134 Group Real Estate Investment Trusts		
(2)	973(4)	Continues in force.
139 Manufactured dividends		
(1)	576(1), (2), 577(2), 591(1), 606(2), (4), (5), 918(1), (2), 926(1)	Continues in force for CT purposes.
(2)	576(1), (2), (3), 577(2), 591(1), 918(1), (2), (3), (4), (5), (6), (7), 926(1)	Repealed in part. See para.621(3) of Sch.1.
(3)	606(6), (8)	Repealed.
(4)	606(6), (8)	Repealed.
144 Regulations		
	974(4)	Continues in force for CT purposes.
Sch.6 Avoidance involving financial arrangements		
para.3(2)	Sch.2 para.112(1)	Continues in force. Commencement for ICTA s.736C.
para.3(3)	Sch.2 para.112(2)	Continues in force. Transitional provision for ICTA s.736C.
para.3(4)	Sch.2 para.112(3)	Continues in force. Transitional provision for ICTA s.736C.
para.4(4)	Sch.2 para.113	Continues in force. Transitional provision for ICTA s.736B, s.736C and s.736D.

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**Finance Act 2006 (c. 25) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.5(5)	Sch.2 para.117(1), (2)	Continues in force. Transitional provision for ICTA s.737A.
Sch.7 Transfer of assets abroad		
para.1		Repealed: introductory.
para.2		Repealed. Amends ICTA s.741.
para.3(1)	737(2), (3), (4), (5), (6), (7), (8), 738(1), (2), (3), (4), 751	Repealed. Inserts ICTA s.741A.
para.3(2)		Repealed: commencement provision.
para.4(1)	715(1), 733(1), 736(2), (3), 737(1), 740(1), (2), (3), (4), (5), (6), (7)	Repealed. Inserts ICTA s.741B and s.741C.
para.4(2)		Repealed: commencement provision.
para.5(1)	741(1), (2), (3), (4), (5), 742(1), (2), (3), 751	Repealed. Inserts ICTA s.741D.
para.5(2)		Repealed: commencement provision.
para.6(1)		Repealed: introductory.
para.6(2)	719(1)	Repealed. Amends ICTA s.742(1).
para.6(3)	719(2), Sch.2 para.141(2)	Repealed. Amends ICTA s.742(1).
para.6(4)	716(1), 721(1), (2), 728(1), 732(1), Sch.2 para.141(1), (3), (4)	Repealed. Inserts ICTA s.742(1A), (1B).
para.6(5)		Repealed: Amends heading to ICTA s.742.
para.6(6)	Sch.2 para.141(1), (2), (3), (4)	Repealed: commencement provision.

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**Finance Act 2006 (c. 25) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.13 Settlements: amendments to ICTA and ITTOIA 2005 etc		
para.1(1)	465(7), (8), 466(1), (2), (3), (4), (5), (6), 467(1), (2), (3), (4), (5), (6), 468(1), (2), (3), (4), (5), 469(1), (2), 470(1), (2), (3), (4), 471(1), (2), (3), (4), (5), 472(1), (2), (3), (4), (5), 473(1), (2), (3), (4), (5), (6), 474(1), (2), (3), 475(1), (2), (3), (4), (5), (6), 476(2), (3), (4), (5), 477(1), (2), (3), (4), (5), (6), (7), Sch.2 paras.134(1), (2), (3), (4), 135(1), (2), (3), (4), (5)	Repealed. Inserts ICTA s.685A to s.685G.
para.1(2)		Repealed: commencement provision.
para.1(3)		Repealed: commencement provision.
para.1(4)		Repealed: commencement provision.
para.1(5)		Repealed: commencement provision.
para.1(6)		Repealed: commencement provision.
para.2(1)	480(3)	Repealed. Amends ICTA s.686(2)(b).
para.2(2)		Repealed: commencement provision.
para.3(1)	481(1), (2), (3), (4), 482	Repealed. Substitutes ICTA s.686A.
para.3(2)		Repealed: commencement provision.
para.4(1)	491(1), (2), (3)	Repealed. Amends ICTA s.686D.
para.4(2)	492(1), (2), (3), (4), (5)	Repealed. Inserts ICTA s.686E.
para.4(3)		Repealed: commencement provision.
para.11	395(6)	Repealed. Amends ICTA s.360A.
para.14	856(6), 861(3), 873(1), (2)	Repealed. Amends ICTA s.481.
para.15(1)	479(1)	Repealed: introductory.

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**Finance Act 2006 (c. 25) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.15(2) and (3)		Repealed. Amends ICTA s.686(1), (2).
para.15(4)	484(1), (5)	Repealed. Amends ICTA s.686(2AA).
para.15(5)	484(1)	Repealed. Amends ICTA s.686(2A).
para.15(6)	484(1)	Repealed. Amends ICTA s.686(2B).
para.15(7)	481(3)	Repealed. Amends ICTA s.686(5A).
para.15(8)	463(1), 483(1)	Repealed. Amends ICTA s.686(6).
para.16		Repealed. Amends ICTA s.686D(7)(b).
para.17	493(1)	Repealed. Amends ICTA s.687(1).
para.19	499(1)	Repealed. Amends ICTA s.689A(1)(a).
para.21	667(1), (2), (3), 680(1)	Repealed. Amends ICTA s.720.
para.22	718(2)	Repealed. Inserts ICTA s.742(9A).
para.27(1)		Repealed: commencement provision.
para.30(1)		Repealed in part. Amends FA 1990 s.25(9)(b).
para.37	478, 861(3), (4), 873(1)	Repealed. Superseded for CT purposes by ICTA s.832(2A). See para.212(3) of Sch.1.
Sch.14 Investment reliefs: venture capital schemes		
para.1(1)	142(1), (2), 186(1), (2), Sch.1 para.127, Sch.2 paras.45(1), 58(1)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.293(6A).
para.1(2)	Sch.2 para.45(1)	Repealed in relation to shares issued after 5 April 2007: commencement provision.
para.1(3)	Sch.2 paras.45(2), 58(2)	Repealed in relation to shares issued after 5 April 2007: commencement provision.

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**Finance Act 2006 (c. 25) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.1(4)	Sch.2 para.58(3)	Repealed in relation to shares issued after 5 April 2007: commencement provision.
para.2(1)	297(1), (2), Sch.2 para.76(1)	Repealed.
para.2(2)	Sch.2 para.76(1)	Repealed: commencement provision.
para.2(3)	Sch.2 para.76(2)	Repealed: commencement provision.
para.2(4)	Sch.2 para.76(2)	Repealed: commencement provision.
para.4(1)	263(2), Sch.2 para.60(1)	Repealed. Amends ICTA Sch.15B para.1(5)(a).
para.4(2)	266(4), Sch.2 para.62(1)	Repealed. Amends ICTA Sch.15B para.3(4).
para.4(3)	Sch.2 paras.60(1), 62(1)	Repealed: commencement provision.
para.5(1)	158(5)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.289A(4).
para.5(2)		Repealed in relation to shares issued after 5 April 2007: commencement provision.
para.6(1)	158(2)	Repealed in relation to shares issued after 5 April 2007. Amends ICTA s.290(2).
para.6(2)		Repealed in relation to shares issued after 5 April 2007: commencement provision.
para.7(1)		Repealed: introductory.
para.7(2)	264(3), Sch.2 para.61	Repealed. Amends ICTA Sch.15B para.2(3).
para.7(3)	266(1), Sch.2 para.62(1)	Repealed. Amends ICTA Sch.15B para.3(1)(b).
para.7(4)	273(1), Sch.2 para.63(2)	Repealed. Amends ICTA Sch.15B para.6(1).
para.7(5)	Sch.2 paras.61, 62(1), 63(2)	Repealed: commencement provision.
para.8(1)	285(4), (5), (6)	Repealed. Inserts ICTA s.842AA(11A) to (11C).
para.8(2)	Sch.2 para.67	Repealed: commencement provision.

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**Finance Act 2006 (c. 25) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.17 Group Real Estate Investment Trusts: modifications		
para.2	973(4)	Continues in force for CT purposes.
para.3(1)	973(5)	Continues in force for CT purposes.
para.4	602(2), 603(2), 604(3), 606(4), (5)	Continues in force.
para.19(1)	973(1), (3)	Repealed.
para.19(2)		Repealed: unnecessary.
para.19(3)	973(1), (3), 974(5)	Repealed.
para.30	576(1), 577(2), 591(1), 918(1), 926(1)	Repealed in part. See para.626(3) of Sch.1.
para.32(8)	973(1), (3)	Repealed in part. See para.626(4) of Sch.1.

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