

# TAXATION (INTERNATIONAL AND OTHER PROVISIONS) ACT 2010

## TABLE OF ORIGINS

This Table shows the origins of the provisions of the Taxation (International and Other Provisions) Act 2010.

It is followed by a Table of Destinations for the Act, which starts on page 59.

The following abbreviations are used in the Table of Origins –

### *Acts of Parliament*

TMA 1970	Taxes Management Act 1970 (c. 9)
FA 1973	Finance Act 1973 (c. 51)
FA 1974	Finance Act 1974 (c. 30)
FA 1982	Finance Act 1982 (c. 39)
F(No.2)A 1987	Finance (No. 2) Act 1987 (c. 51)
ICTA	Income and Corporation Taxes Act 1988 (c. 1)
FA 1988	Finance Act 1988 (c. 39)
FA 1989	Finance Act 1989 (c. 26)
FA 1991	Finance Act 1991 (c. 31)
TCGA 1992	Taxation of Chargeable Gains Act 1992 (c. 12)
F(No.2)A 1992	Finance (No. 2) Act 1992 (c. 48)
FA 1993	Finance Act 1993 (c. 34)
FA 1995	Finance Act 1995 (c. 4)
FA 1996	Finance Act 1996 (c. 8)
FA 1997	Finance Act 1997 (c. 16)
FA 1998	Finance Act 1998 (c. 36)
FA 1999	Finance Act 1999 (c. 16)
FA 2000	Finance Act 2000 (c. 17)
CAA 2001	Capital Allowances Act 2001 (c. 2)
FA 2001	Finance Act 2001 (c. 9)
FA 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)
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)

*Acts of Parliament*

ITA 2007	Income Tax Act 2007 (c. 3)
FA 2007	Finance Act 2007 (c. 11)
FA 2008	Finance Act 2008 (c. 9)
CTA 2009	Corporation Tax Act 2009 (c. 4)
FA 2009	Finance Act 2009 (c. 10)

*Other Abbreviation*

Annex 1, change 1	Change 1 in Annex 1 to the Explanatory Notes to the Taxation (International and Other Provisions) Act 2010
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<i>Provision</i>	<i>Origin</i>
1 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
(5)	Drafting.
2 (1)	ICTA s.788(1); TCGA 1992 s.277(1); FA 1993 s.194(1).
(2)	ICTA s.788(1); TCGA 1992 s.277(1); FA 1993 s.194(1).
(3)	ICTA s.788(1); TCGA 1992 s.277(1); FA 1993 s.194(1).
(4)	Drafting.
3 (1)	ICTA s.788(8); TCGA 1992 s.277(1); FA 1993 s.194(1).
(2)	ICTA s.788(8); TCGA 1992 s.277(1); FA 1993 s.194(1); Annex 1, change 1.
(3)	FA 1993 s.194(1).
4 (1)	ICTA s.788(5).
(2)	ICTA s.788(5).
(3)	ICTA s.788(5).
5 (1)	ICTA s.788(9).
(2)	ICTA s.788(10).
6 (1)	ICTA s.788(3).
(2)	ICTA s.788(3).
(3)	ICTA s.788(3); TCGA 1992 s.277(1); drafting.
(4)	ICTA s.788(3); FA 1993 s.194(1), (3); drafting.
(5)	FA 2004 s.107(5); drafting.
(6)	ICTA s.788(6); Annex 1, change 2; drafting.
(7)	TCGA 1992 s.277(1).

<i>Provision</i>	<i>Origin</i>
(8)	FA 2004 s.107(5).
7 (1)	ICTA s.791.
(2)	ICTA s.791.
(3)	ICTA s.791.
(4)	ICTA s.791.
(5)	ICTA s.791.
(6)	Drafting.
8 (1)	ICTA s.790(3); drafting.
(2)	ICTA s.790(12); TCGA 1992 s.277(1).
(3)	ICTA s.790(12); TCGA 1992 s.277(1).
9 (1)	ICTA s.790(4), (12).
(2)	ICTA s.790(4), (12); TCGA 1992 s.277(1).
(3)	ICTA s.790(4).
(4)	ICTA s.790(12).
(5)	ICTA s.790(12); TCGA 1992 s.277(1).
(6)	ICTA s.790(12); TCGA 1992 s.277(1).
(7)	ICTA s.790(5).
(8)	ICTA s.790(5), s.793A(2), (3); drafting.
10 (1)	ICTA s.807(1).
(2)	ICTA s.807(1).
(3)	ICTA s.807(1).
(4)	ICTA s.790(5), s.793A(2), (3).
(5)	ICTA s.807(1).
(6)	ICTA s.807(5).
11 (1)	ICTA s.790(5).
(2)	ICTA s.793A(2).
(3)	ICTA s.793A(3).
12 (1)	ICTA s.790(5).
(2)	ICTA s.790(6).
(3)	ICTA s.790(10).
(4)	ICTA s.790(10).
13 (1)	ICTA s.790(5).
(2)	ICTA s.790(5).
14 (1)	ICTA s.790(5).
(2)	ICTA s.790(5), (6).

<i>Provision</i>	<i>Origin</i>
(3)	ICTA s.790(6), (6A).
(4)	ICTA s.790(6).
(5)	ICTA s.790(6).
15 (1)	ICTA s.790(5).
(2)	ICTA s.790(5), (6).
(3)	ICTA s.790(6), (6A).
(4)	ICTA s.790(6).
(5)	ICTA s.790(6).
(6)	ICTA s.790(6), (7), (8).
(7)	ICTA s.790(8).
(8)	ICTA s.790(8).
(9)	ICTA s.790(9).
(10)	ICTA s.790(6), (8).
16 (1)	ICTA s.790(5).
(2)	ICTA s.790(5), (6).
(3)	ICTA s.790(6), (6A).
(4)	ICTA s.790(6).
(5)	ICTA s.790(6).
(6)	ICTA s.790(6), (7), (8).
(7)	ICTA s.790(8).
(8)	ICTA s.790(8).
(9)	ICTA s.790(9).
(10)	ICTA s.790(6), (8).
17 (1)	ICTA s.790(10A); drafting.
(2)	ICTA s.790(10B).
(3)	ICTA s.790(10B).
(4)	ICTA s.790(10C).
(5)	ICTA s.790(10C); drafting.
(6)	Drafting.
18 (1)	ICTA s.788(4), s.790(1), (3), s.792(1), s.793(1); TCGA 1992 s.277(1).
(2)	ICTA s.793(1); TCGA 1992 s.277(1).
(3)	ICTA s.788(4), s.790(1), (3), s.792(3); drafting.
(4)	ICTA s.793(1); drafting.
(5)	ICTA s.793(2); TCGA 1992 s.277(1).

<i>Provision</i>	<i>Origin</i>
(6)	ICTA s.793(3).
19 (1)	ICTA s.806(1).
(2)	ICTA s.806(1); TCGA 1992 s.277(1).
(3)	ICTA s.806(1).
20 (1)	ICTA s.788(5).
(2)	ICTA s.788(5).
(3)	ICTA s.788(5).
(4)	ICTA s.788(5).
(5)	ICTA s.788(5).
(6)	ICTA s.788(5); FA 2000 Sch.30 para.2(2).
(7)	ICTA s.788(5).
21 (1)	ICTA s.790(3), s.792(1), (3); FA 2004 s.107(5); drafting.
(2)	ICTA s.792(1).
(3)	Drafting.
(4)	Drafting.
22 (1)	ICTA s.804(1), (8).
(2)	ICTA s.804(1).
(3)	ICTA s.804(2).
(4)	ICTA s.804(3); drafting.
(5)	ICTA s.804(3), (8).
(6)	ICTA s.804(3).
(7)	ICTA s.804(4).
(8)	ICTA s.804(8).
23 (1)	ICTA s.804(7); drafting.
(2)	ICTA s.804(7).
(3)	ICTA s.804(7).
24 (1)	ICTA s.804(5).
(2)	ICTA s.804(5A).
(3)	ICTA s.804(5A).
(4)	ICTA s.804(5A), (5B).
(5)	ICTA s.804(5B).
(6)	ICTA s.804(5B).
(7)	ICTA s.804(5C).
(8)	ICTA s.804(8).

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25 (1)	ICTA s.793A(1).
(2)	ICTA s.793A(1).
26 (1)	ICTA s.792(1), s.794(1); TCGA 1992 s.277(1).
(2)	ICTA s.794(1).
(3)	ICTA s.831(5); TCGA 1992 s.277(1).
(4)	TCGA 1992 s.277(1).
27	ICTA s.792(1), s.805; TCGA 1992 s.277(1).
28 (1)	ICTA s.794(2).
(2)	ICTA s.794(2).
(3)	ICTA s.794(2).
(4)	ICTA s.794(2).
(5)	ICTA s.792(1); TCGA 1992 s.277(1).
(6)	ICTA s.831(5); TCGA 1992 s.277(1).
29 (1)	ICTA s.794(2).
(2)	ICTA s.790(12), s.794(2).
(3)	ICTA s.794(2).
(4)	ICTA s.790(12), s.794(2).
30 (1)	ICTA s.794(2).
(2)	ICTA s.794(2); TCGA 1992 s.277(1); drafting.
(3)	ICTA s.790(12), s.794(2); FA 2003 s.153(2).
(4)	ICTA s.790(12), s.794(2); TCGA 1992 s.277(1); FA 2003 s.153(2).
(5)	ICTA s.794(2); TCGA 1992 s.277(1); Annex 1, change 3.
(6)	ICTA s.792(1); TCGA 1992 s.277(1).
(7)	ICTA s.831(5); TCGA 1992 s.277(1).
31 (1)	ICTA s.795(2); TCGA 1992 s.277(1).
(2)	ICTA s.795(2); TCGA 1992 s.277(1).
(3)	ICTA s.795(2); FA 2001 Sch.27 para.1(4).
(4)	ICTA s.795(3); TCGA 1992 s.277(1).
(5)	ICTA s.795(4).
(6)	ICTA s.795(5).
32 (1)	ICTA s.795(1); TCGA 1992 s.277(1).
(2)	ICTA s.795(1); TCGA 1992 s.277(1), (1B).
(3)	TCGA 1992 s.277(1A).
(4)	TCGA 1992 s.277(1B).

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(5)	ICTA s.795(3); TCGA 1992 s.277(1).
(6)	ICTA s.795(5); TCGA 1992 s.277(1C).
33 (1)	ICTA s.795A(1).
(2)	ICTA s.795A(2).
(3)	ICTA s.795A(3).
34 (1)	ICTA s.804G(1).
(2)	ICTA s.804G(2).
(3)	ICTA s.804G(3).
35 (1)	ICTA s.798C(1).
(2)	ICTA s.798C(2).
(3)	ICTA s.798C(1); TCGA 1992 s.277(1).
(4)	ICTA s.798C(2); TCGA 1992 s.277(1).
(5)	ICTA s.798C(3); TCGA 1992 s.277(1).
(6)	ICTA s.798C(4).
36 (1)	ICTA s.796(1).
(2)	ICTA s.796(1), (2).
(3)	ICTA s.796(2); Annex 1, change 4.
(4)	ICTA s.796(1), (2).
(5)	ICTA s.796(1).
(6)	ICTA s.796(2A).
(7)	Drafting.
37 (1)	ICTA s.798(1).
(2)	ICTA s.798(1A).
(3)	ICTA s.798(1A).
(4)	ICTA s.798(1A), (2).
(5)	ICTA s.798(1A).
(6)	ICTA s.798(1A), (3); Annex 1, change 5.
(7)	ICTA s.798(5); FA 2008 Sch.7 para.49.
38 (1)	ICTA s.798(4); drafting.
(2)	ICTA s.798(4).
(3)	ICTA s.798(4).
39 (1)	ICTA s.807(2).
(2)	ICTA s.807(2).
(3)	ICTA s.807(2).
(4)	ICTA s.807(2).

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(5)	ICTA s.807(2).
(6)	ICTA s.807(5).
40 (1)	ICTA s.796(1); TCGA 1992 s.277(1).
(2)	ICTA s.796(1), (2); TCGA 1992 s.277(1).
(3)	ICTA s.796(2); TCGA 1992 s.277(1); Annex 1, change 4.
(4)	ICTA s.796(1), (2); TCGA 1992 s.277(1).
(5)	ICTA s.796(1); TCGA 1992 s.277(1); drafting.
(6)	Drafting.
41 (1)	ICTA s.796(3); TCGA 1992 s.277(1).
(2)	ICTA s.796(3); TCGA 1992 s.277(1); Annex 1, change 6.
(3)	Drafting.
(4)	ICTA s.796(3); TCGA 1992 s.277(1).
(5)	ICTA s.790(3), s.796(3).
42 (1)	ICTA s.797(1).
(2)	ICTA s.797(1), (2).
(3)	ICTA s.797(2), (3), (3A), (3B), s.797A(3), (6), (7), s.797B(3).
(4)	ICTA s.797(2); drafting.
43 (1)	ICTA s.797(2A).
(2)	ICTA s.797(2A); drafting.
44 (1)	ICTA s.798A(1); drafting.
(2)	ICTA s.798A(2).
(3)	ICTA s.798A(3), (3A).
(4)	ICTA s.798A(3); Annex 1, change 5.
(5)	ICTA s.798A(3).
(6)	ICTA s.798A(4).
(7)	ICTA s.798A(5).
45 (1)	ICTA s.798B(4).
(2)	ICTA s.798B(4A).
(3)	ICTA s.798B(4B).
(4)	ICTA s.798B(4C).
(5)	ICTA s.798B(4C).
(6)	ICTA s.798B(4C).
(7)	Drafting.



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46 (1)	ICTA s.798B(1).
(2)	ICTA s.798B(1).
(3)	ICTA s.798B(2).
(4)	ICTA s.798B(2).
47 (1)	ICTA s.798B(3); drafting.
(2)	ICTA s.798B(3); Annex 1, change 7.
(3)	ICTA s.798B(3).
48 (1)	ICTA s.798B(5).
(2)	ICTA s.798B(5).
(3)	ICTA s.798B(5).
(4)	ICTA s.798B(5).
(5)	ICTA s.798B(5); drafting.
49 (1)	ICTA s.798A(3A).
(2)	ICTA s.798A(3B).
(3)	ICTA s.798A(3C); drafting.
(4)	ICTA s.798A(3C).
50 (1)	ICTA s.797A(1).
(2)	ICTA s.797A(2).
(3)	ICTA s.797A(1).
(4)	ICTA s.797A(1), (2).
51 (1)	ICTA s.797B(1).
(2)	ICTA s.797B(2).
(3)	ICTA s.797B(1).
(4)	ICTA s.797B(1).
52 (1)	ICTA s.797(3); drafting.
(2)	ICTA s.797(3).
53 (1)	ICTA s.797(3B), s.797A(6).
(2)	ICTA s.797(3B), s.797A(6).
(3)	ICTA s.797(6), s.797A(8).
54 (1)	ICTA s.797A(1).
(2)	ICTA s.797(3), s.797A(3), (4), (5).
(3)	ICTA s.797A(1), (7).
(4)	ICTA s.797A(7).
(5)	ICTA s.797A(5), (7).
(6)	ICTA s.797A(1).

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(7)	ICTA s.797A(1), (4), (5).
55 (1)	ICTA s.797(3A).
(2)	ICTA s.797(3A), s.797A(1).
(3)	ICTA s.797(3A), s.797A(1).
(4)	ICTA s.797(3A).
(5)	ICTA s.797(3A).
(6)	ICTA s.797A(1).
56 (1)	ICTA s.797B(3).
(2)	ICTA s.797(3), s.797B(3).
(3)	ICTA s.797B(4).
(4)	ICTA s.797B(1).
(5)	ICTA s.797B(1), (4).
57 (1)	ICTA s.799(1); TCGA 1992 s.277(1).
(2)	ICTA s.799(1), (1A), (2); FA 2000 Sch.30 paras.8(5), 9(3); FA 2001 Sch.27 para.2(4); drafting.
(3)	ICTA s.799(2A).
(4)	Drafting.
58 (1)	ICTA s.799(1), (1A), (2).
(2)	Drafting.
59 (1)	ICTA s.799(3).
(2)	ICTA s.799(3), (3A).
(3)	ICTA s.799(3), (3A).
(4)	ICTA s.799(3), (4), (5).
(5)	ICTA s.799(3), (4), (5).
(6)	ICTA s.799(4).
(7)	ICTA s.799(4).
(8)	ICTA s.799(6), (7).
(9)	Drafting.
60 (1)	ICTA s.799(1B); FA 2001 Sch.27 para.2(4).
(2)	ICTA s.799(1B).
(3)	ICTA s.799(1B).
61	ICTA s.799(1), (2).
62 (1)	ICTA s.799(3).
(2)	ICTA s.799(3), (4).
(3)	ICTA s.799(3).

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(4)	ICTA s.799(3), (4).
(5)	ICTA s.799(4).
(6)	ICTA s.799(4).
(7)	ICTA s.799(4).
(8)	Drafting.
63 (1)	ICTA s.801(1).
(2)	ICTA s.801(5).
(3)	ICTA s.801(1A).
(4)	ICTA s.801(1A).
(5)	ICTA s.801(1).
(6)	ICTA s.792(2).
64 (1)	ICTA s.801(1), (2), (3).
(2)	ICTA s.801(1).
(3)	ICTA s.801(2).
(4)	ICTA s.801(2), (3).
(5)	ICTA s.801(2), (3).
(6)	ICTA s.801(5), (5A).
(7)	ICTA s.792(2).
65 (1)	ICTA s.801(2), (3).
(2)	ICTA s.801(1), (2), (3).
(3)	ICTA s.801(2), (3).
(4)	ICTA s.801(2), (3), (4).
(5)	ICTA s.801(5A).
(6)	ICTA s.801(2A), (3); FA 2000 Sch.30 paras.8(5), 11(3).
(7)	ICTA s.801(2A), (3).
66 (1)	ICTA s.801(4).
(2)	ICTA s.801(4).
(3)	ICTA s.801(4).
67 (1)	ICTA s.801A(1).
(2)	ICTA s.801A(1).
(3)	ICTA s.801A(1).
(4)	ICTA s.801A(1).
(5)	ICTA s.801A(1).
(6)	ICTA s.801A(2).
(7)	ICTA s.801A(3), (4).

<i>Provision</i>	<i>Origin</i>
(8)	ICTA s.801A(5).
68 (1)	ICTA s.801A(6), (7).
(2)	ICTA s.801A(6).
(3)	ICTA s.801A(7).
(4)	ICTA s.801A(7).
(5)	ICTA s.801A(10).
(6)	ICTA s.801A(9).
(7)	ICTA s.801A(11).
(8)	ICTA s.792(2).
(9)	ICTA s.801A(8).
69 (1)	ICTA s.801B(1).
(2)	ICTA s.801B(2).
(3)	ICTA s.801B(3).
70 (1)	ICTA s.803(1).
(2)	ICTA s.803(2), (3).
(3)	ICTA s.803(10).
(4)	ICTA s.792(2).
71 (1)	ICTA s.803A(1); FA 2000 Sch.30 para.15(2).
(2)	ICTA s.803A(2).
(3)	ICTA s.803A(2).
(4)	ICTA s.803A(3).
(5)	ICTA s.792(2).
72 (1)	ICTA s.806L(1), (4).
(2)	ICTA s.806L(5).
(3)	Drafting.
73 (1)	ICTA s.806L(2).
(2)	ICTA s.806M(1), (2).
(3)	ICTA s.806L(6).
(4)	ICTA s.806L(2).
74 (1)	ICTA s.806L(3).
(2)	ICTA s.806L(3), (4).
(3)	ICTA s.806L(3), (4).
(4)	ICTA s.806L(2).
75 (1)	ICTA s.806M(1), (4).
(2)	ICTA s.806M(1), (4).

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(3)	ICTA s.806M(4).
76 (1)	ICTA s.806M(1), (3).
(2)	ICTA s.806M(1).
77 (1)	ICTA s.806M(1), (5).
(2)	ICTA s.806M(1), (6).
(3)	ICTA s.806M(1), (7).
78 (1)	ICTA s.806L(7), s.806M(1).
(2)	ICTA s.806L(7), s.806M(1).
79 (1)	ICTA s.806(2); TCGA 1992 s.277(1).
(2)	ICTA s.806(2); TCGA 1992 s.277(1).
(3)	ICTA s.806(2).
80 (1)	ICTA s.806(3), (5).
(2)	ICTA s.806(3).
(3)	ICTA s.806(3), (4)
(4)	ICTA s.806(6).
(5)	ICTA s.806(5).
(6)	ICTA s.831(5); TCGA 1992 s.277(1).
81 (1)	ICTA s.804ZA(1); Annex 1, change 2; drafting.
(2)	ICTA s.804ZA(1), (8); Annex 1, change 2.
(3)	Drafting.
(4)	ICTA s.804ZA(11A).
(5)	ICTA s.831(5); TCGA 1992 s.277(1).
82 (1)	Drafting.
(2)	ICTA s.804ZA(1), (2); TCGA 1992 s.277(1).
(3)	ICTA s.804ZA(3).
(4)	ICTA s.804ZA(4).
(5)	ICTA s.804ZA(5), (6).
(6)	ICTA s.804ZA(6), (7).
(7)	ICTA s.804ZA(11A); ICTA s.831(5), s.832(3); TCGA 1992 s.277(1).
(8)	ICTA s.831(5).
83 (1)	ICTA s.804ZA(11), Sch.28AB para.1(1), (2).
(2)	ICTA Sch.28AB para.1(1).
(3)	ICTA Sch.28AB para.1(3).
(4)	ICTA Sch.28AB para.1(2).

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(5)	ICTA Sch.28AB para.1(4).
(6)	ICTA Sch.28AB para.1(5).
(7)	ICTA Sch.28AB para.1(3).
84 (1)	ICTA Sch.28AB para.2; TCGA 1992 s.277(1).
(2)	ICTA Sch.28AB para.2.
85 (1)	ICTA Sch.28AB para.3(1).
(2)	ICTA Sch.28AB para.3(2).
(3)	ICTA Sch.28AB para.3(2), (3).
(4)	ICTA Sch.28AB para.3(3).
(5)	ICTA s.831(5); TCGA 1992 s.277(1).
86 (1)	ICTA Sch.28AB para.4(1).
(2)	ICTA Sch.28AB para.4(2).
(3)	ICTA Sch.28AB para.4(3).
(4)	ICTA Sch.28AB para.4(1).
87 (1)	ICTA Sch.28AB para.5(1).
(2)	ICTA Sch.28AB para.5(2).
(3)	ICTA Sch.28AB para.5(3).
(4)	ICTA Sch.28AB para.5(4).
(5)	ICTA s.832(3); TCGA 1992 s.277(1).
(6)	ICTA s.831(5); TCGA 1992 s.277(1).
88 (1)	ICTA Sch.28AB para.6(1).
(2)	ICTA Sch.28AB para.6(2); TCGA 1992 s.277(1).
(3)	ICTA Sch.28AB para.6(3).
(4)	ICTA Sch.28AB para.6(4).
(5)	ICTA Sch.28AB para.6(5).
89 (1)	ICTA s.804ZA(9), (10); Annex 1, change 2.
(2)	ICTA s.804ZA(9); Annex 1, change 2.
(3)	ICTA s.804ZA(10); drafting.
(4)	ICTA s.804ZA(11A).
90 (1)	ICTA s.804ZB(1), (2).
(2)	ICTA s.804ZB(2).
91 (1)	ICTA s.804ZC(1), (2); Annex 1, change 2.
(2)	ICTA s.804ZC(2); drafting.
(3)	ICTA s.804ZC(11); drafting.

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92 (1)	ICTA s.804ZC(3); Annex 1, change 2; drafting.
(2)	ICTA s.804ZC(3); Annex 1, change 2.
(3)	ICTA s.804ZC(4); Annex 1, change 2.
(4)	ICTA s.804ZC(5); Annex 1, change 2.
(5)	ICTA s.804ZC(7); Annex 1, change 2.
(6)	ICTA s.804ZC(6).
93 (1)	ICTA s.804ZC(8); drafting.
(2)	ICTA s.804ZC(8); drafting.
(3)	ICTA s.804ZC(9).
(4)	ICTA s.804ZC(10).
(5)	ICTA s.804ZC(9), (10); drafting.
(6)	ICTA s.804ZC(11); drafting.
94 (1)	ICTA s.804ZC(6); drafting.
(2)	ICTA s.804ZC(6).
(3)	ICTA s.804ZC(6).
(4)	ICTA s.804ZC(6).
(5)	ICTA s.804ZC(6).
(6)	ICTA s.804ZC(6).
(7)	ICTA s.804ZC(6).
95 (1)	Drafting.
(2)	ICTA s.831(5); TCGA 1992 s.277(1).
(3)	ICTA s.804ZC(12).
(4)	ICTA s.804ZA(6), (12).
(5)	Drafting.
(6)	ICTA s.804ZC(12).
(7)	ICTA s.804ZC(12).
(8)	ICTA s.804ZA(12).
96 (1)	ICTA s.804A(1).
(2)	ICTA s.804A(1A).
(3)	ICTA s.804A(1B).
(4)	ICTA s.804A(2).
(5)	ICTA s.804A(3).
(6)	ICTA s.804A(4).
(7)	ICTA s.804A(5).

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97 (1)	ICTA s.804B(1).
(2)	ICTA s.804B(2).
(3)	ICTA s.804B(3).
(4)	ICTA s.804B(3A).
(5)	ICTA s.804B(4).
(6)	ICTA s.804B(5).
(7)	ICTA s.804B(8).
(8)	ICTA s.804B(9).
98 (1)	Drafting.
(2)	ICTA s.804B(6).
(3)	ICTA s.804B(7).
(4)	ICTA s.804B(7A).
99 (1)	ICTA s.804C(1).
(2)	ICTA s.804C(2).
(3)	ICTA s.804C(5).
(4)	ICTA s.804C(10).
(5)	ICTA s.804C(11).
(6)	ICTA s.804C(12).
(7)	ICTA s.804C(13); drafting.
100 (1)	ICTA s.804C(3).
(2)	ICTA s.804C(6).
(3)	ICTA s.804C(7).
(4)	ICTA s.804C(8).
(5)	Drafting.
(6)	Drafting.
101 (1)	ICTA s.804C(4).
(2)	ICTA s.804C(9).
(3)	ICTA s.804C(4).
(4)	Drafting.
(5)	Drafting.
102 (1)	ICTA s.804C(14), s.804D(1).
(2)	ICTA s.804D(2); drafting.
(3)	ICTA s.804D(3).
(4)	ICTA s.804D(4).
(5)	ICTA s.804D(5).



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103 (1)	ICTA s.804C(14), s.804E(1).
(2)	ICTA s.804E(2).
(3)	ICTA s.804E(3).
(4)	ICTA s.804E(4).
(5)	ICTA s.804E(5).
(6)	ICTA s.804E(6).
(7)	ICTA s.804E(7).
104 (1)	ICTA s.804C(13).
(2)	ICTA s.804C(13); drafting.
(3)	ICTA s.804C(13); drafting.
105	ICTA s.831(5); TCGA 1992 s.277(1).
106 (1)	TCGA 1992 s.277(3).
(2)	TCGA 1992 s.277(3).
(3)	TCGA 1992 s.277(3).
(4)	TCGA 1992 s.277(1); drafting.
(5)	TCGA 1992 s.277(3); drafting.
107 (1)	ICTA s.807A(1).
(2)	ICTA s.807A(2).
(3)	ICTA s.807A(7).
108 (1)	ICTA s.807A(1).
(2)	ICTA s.807A(2).
(3)	ICTA s.807A(2A).
109 (1)	ICTA s.807A(2A).
(2)	ICTA s.807A(6A), (6B); CTA 2009 Sch.2 para.5(1).
(3)	ICTA s.807A(6B); CTA 2009 Sch.2 para.5(1).
110 (1)	ICTA s.807A(2A).
(2)	ICTA s.807A(6A), (6C).
(3)	ICTA s.807A(6C).
111 (1)	ICTA s.809(1).
(2)	ICTA s.809(1).
(3)	ICTA s.809(1).
(4)	ICTA s.809(1).
(5)	ICTA s.809(1).
(6)	ICTA s.809(1).
(7)	ICTA s.809(2).

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112 (1)	ICTA s.807(4), s.811(1).
(2)	ICTA s.807(4).
(3)	ICTA s.811(3A).
(4)	ICTA s.811(2).
(5)	ICTA s.811(3).
(6)	ICTA s.811(1).
(7)	ICTA s.811(3B).
113 (1)	TCGA 1992 s.278(1).
(2)	TCGA 1992 s.278(1).
(3)	TCGA 1992 s.8(3); TCGA 1992 s.278(1); drafting.
(4)	Drafting.
114 (1)	ICTA s.811(4); TCGA 1992 s.278(2).
(2)	ICTA s.811(4); TCGA 1992 s.278(2).
(3)	ICTA s.811(4); TCGA 1992 s.278(2).
(4)	ICTA s.811(4); TCGA 1992 s.278(2).
115 (1)	ICTA s.811(5), (7).
(2)	TCGA 1992 s.278(3).
(3)	ICTA s.811(5); TCGA 1992 s.278(3).
(4)	ICTA s.811(5), (6); TCGA 1992 s.278(3), (4).
(5)	ICTA s.811(8), (9); TCGA 1992 s.278(5), (6).
(6)	ICTA s.811(10); ICTA s.832(1); TCGA 1992 s.278(7); TCGA 1992 s.288(1); ITA 2007 s.989.
(7)	ICTA s.811(7).
(8)	Drafting.
(9)	TCGA 1992 s.288(1).
116 (1)	ICTA s.807B(1).
(2)	ICTA s.807B(2).
(3)	ICTA s.807B(3).
(4)	ICTA s.807B(4).
(5)	ICTA s.807B(5).
(6)	ICTA s.807B(6).
(7)	ICTA s.807B(7).
(8)	ICTA s.807B(8).
117 (1)	ICTA s.807C(1).
(2)	ICTA s.807C(2).

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(3)	ICTA s.807C(3).
(4)	ICTA s.807C(4).
(5)	ICTA s.807C(5).
(6)	ICTA s.807C(6).
118 (1)	ICTA s.807D(1).
(2)	ICTA s.807D(2).
(3)	ICTA s.807D(3).
(4)	ICTA s.807D(4).
(5)	ICTA s.807D(5).
(6)	ICTA s.807D(6).
(7)	ICTA s.807D(7).
(8)	ICTA s.807D(8).
(9)	ICTA s.807D(9).
(10)	ICTA s.807D(10).
(11)	ICTA s.807D(11).
119 (1)	ICTA s.807E(1).
(2)	ICTA s.807E(2).
(3)	ICTA s.807E(3).
(4)	ICTA s.807E(4).
(5)	ICTA s.807E(5).
(6)	ICTA s.807D(12).
120 (1)	ICTA s.807F(1).
(2)	ICTA s.807F(2).
(3)	ICTA s.807F(3).
(4)	ICTA s.807F(4).
(5)	ICTA s.807F(5).
(6)	ICTA s.807F(6).
121 (1)	ICTA s.807G(1).
(2)	ICTA s.807G(2); drafting.
(3)	ICTA s.807G(3); drafting.
122 (1)	ICTA s.815A(1), (2).
(2)	ICTA s.815A(1), (6); drafting.
(3)	ICTA s.815A(2).
(4)	ICTA s.815A(2).
(5)	ICTA s.815A(5).

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123	ICTA s.807B(9), s.807D(11), s.807F(6), s.815A(6).
124 (1)	ICTA s.815AA(1); TCGA 1992 s.277(1); FA 1993 s.194(1).
(2)	ICTA s.815AA(2).
(3)	ICTA s.815AA(2).
(4)	ICTA s.815AA(3); Annex 1, change 8.
125 (1)	ICTA s.815AA(4); TCGA 1992 s.277(1); FA 1993 s.194(1).
(2)	ICTA s.815AA(5); Annex 1, change 8.
(3)	ICTA s.815AA(6).
126	ICTA s.815B(4), s.816(2A).
127 (1)	ICTA s.815B(1).
(2)	ICTA s.815B(1).
(3)	ICTA s.815B(2).
(4)	ICTA s.815B(2); drafting.
(5)	ICTA s.815B(3).
128 (1)	ICTA s.816(2A).
(2)	ICTA s.816(5).
129 (1)	ICTA s.816(1); TCGA 1992 s.277(4); FA 1993 s.194(5).
(2)	ICTA s.816(1); TCGA 1992 s.277(4); FA 1993 s.194(5).
(3)	ICTA s.790(12), s.816(1); TCGA 1992 s.277(1), (4); FA 1993 s.194(5); drafting.
(4)	ICTA s.790(12), s.816(1); TCGA 1992 s.277(1), (4); FA 1993 s.194(5).
(5)	ICTA s.816(5).
130 (1)	ICTA s.815AZA(1).
(2)	ICTA s.815AZA(2).
(3)	ICTA s.815AZA(2).
(4)	ICTA s.815AZA(1).
(5)	ICTA s.815AZA(4).
(6)	ICTA s.815AZA(3).
131 (1)	ICTA s.808A(1).
(2)	ICTA s.808A(1).
(3)	ICTA s.808A(2).
(4)	ICTA s.808A(5).
(5)	ICTA s.808A(4).
(6)	ICTA s.808A(3).

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132 (1)	ICTA s.808B(1).
(2)	ICTA s.808B(1).
(3)	ICTA s.808B(2).
(4)	ICTA s.808B(3).
(5)	ICTA s.808B(4).
(6)	ICTA s.808B(8).
(7)	ICTA s.808B(9).
(8)	ICTA s.808B(9).
133 (1)	ICTA s.808B(5).
(2)	ICTA s.808B(6), (7).
(3)	ICTA s.808B(6).
(4)	ICTA s.808B(6), (7).
134 (1)	ICTA s.788(7); TCGA 1992 s.277(1).
(2)	ICTA s.790(11); TCGA 1992 s.277(1).
(3)	ICTA s.788(7), s.790(11); TCGA 1992 s.277(1).
(4)	ICTA s.788(7), s.790(11); TCGA 1992 s.277(1).
(5)	ICTA s.788(7), s.790(11); TCGA 1992 s.277(1).
(6)	ICTA s.788(7), s.790(11); drafting.
(7)	FA 1993 s.195(2); Annex 1, change 2.
135 (1)	FA 2004 s.107(1), (6).
(2)	FA 2004 s.107(2).
136 (1)	FA 2004 s.107(7); drafting.
(2)	FA 2004 s.107(7).
(3)	FA 2004 s.107(4).
(4)	FA 2004 s.107(3).
(5)	FA 2004 s.107(7).
(6)	FA 2004 s.107(3).
(7)	FA 2004 s.107(8).
137 (1)	FA 2004 s.108(1).
(2)	FA 2004 s.108(1).
(3)	FA 2004 s.108(1).
(4)	FA 2004 s.108(1).
(5)	FA 2004 s.108(2).
(6)	Drafting.
(7)	FA 2004 s.108(3).

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138 (1)	FA 2004 s.108(2), (5).
(2)	FA 2004 s.108(5).
(3)	FA 2004 s.108(4).
(4)	FA 2004 s.108(4).
139 (1)	FA 2004 s.109(1).
(2)	FA 2004 s.109(1).
(3)	FA 2004 s.109(1).
(4)	FA 2004 s.109(1).
(5)	FA 2004 s.109(1).
(6)	FA 2004 s.109(3).
(7)	Drafting.
(8)	FA 2004 s.109(2); FA 2008 Sch.2 para.5.
140 (1)	FA 2004 s.109(3), (6), (7).
(2)	FA 2004 s.109(6).
(3)	FA 2004 s.109(7).
(4)	FA 2004 s.109(5).
(5)	FA 2004 s.109(5).
(6)	FA 2004 s.109(4).
(7)	FA 2004 s.109(4).
141 (1)	FA 2004 s.110(1).
(2)	FA 2004 s.110(2).
142 (1)	Drafting.
(2)	FA 2004 s.111(1).
(3)	FA 2004 s.111(2).
(4)	FA 2004 s.111(7).
(5)	FA 2004 s.111(3).
143 (1)	FA 2004 s.111(4).
(2)	FA 2004 s.111(4), (7).
(3)	FA 2004 s.111(5).
(4)	FA 2004 s.111(5), (7).
(5)	FA 2004 s.111(6).
(6)	FA 2004 s.111(6), (7); drafting.
144 (1)	FA 2004 s.113(1), (6).
(2)	FA 2004 s.113(2), (6).
(3)	FA 2004 s.113(3).

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(4)	FA 2004 s.113(4).
(5)	FA 2004 s.113(5).
(6)	FA 2004 s.113(7).
145 (1)	FA 2004 s.113(6), s.114(1).
(2)	FA 2004 s.113(6), s.114(2).
(3)	FA 2004 s.114(3).
(4)	FA 2004 s.114(4).
(5)	FA 2004 s.113(6), s.114(5).
(6)	FA 2004 s.114(6).
(7)	FA 2004 s.113(6), s.114(7).
(8)	Drafting.
146	ICTA s.832(3); drafting.
147 (1)	ICTA Sch.28AA para.1(1), (2), 9(1), 11(3).
(2)	ICTA Sch.28AA para.1(1), (2).
(3)	ICTA Sch.28AA para.1(2).
(4)	ICTA Sch.28AA para.1(1), (2).
(5)	ICTA Sch.28AA para.1(2).
(6)	ICTA Sch.28AA para.1(2).
(7)	ICTA Sch.28AA para.10.
148 (1)	ICTA Sch.28AA paras. 1(1), 4B(1).
(2)	ICTA Sch.28AA para.4B(1).
(3)	ICTA Sch.28AA para.1(1).
(4)	ICTA Sch.28AA paras.4A(6), 4B(2).
(5)	Drafting.
149 (1)	ICTA Sch.28AA para.14(1).
(2)	ICTA Sch.28AA para.11(3).
(3)	ICTA Sch.28AA para.4A(7).
(4)	ICTA Sch.28AA para.4A(7).
150 (1)	ICTA Sch.28AA para.3(1).
(2)	ICTA Sch.28AA para.3(2).
(3)	ICTA Sch.28AA para.3(3).
(4)	ICTA Sch.28AA para.3(4).
(5)	ICTA Sch.28AA para.3(5).
151 (1)	ICTA Sch.28AA para.14(1).
(2)	ICTA Sch.28AA para.1(3).

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152 (1)	ICTA Sch.28AA para.1A(1).
(2)	ICTA Sch.28AA para.1A(2).
(3)	ICTA Sch.28AA para.1A(2).
(4)	ICTA Sch.28AA para.1A(3).
(5)	ICTA Sch.28AA para.1A(4).
(6)	ICTA Sch.28AA para.1A(5).
153 (1)	ICTA Sch.28AA para.1B(1).
(2)	ICTA Sch.28AA para.1B(2).
(3)	ICTA Sch.28AA para.1B(2).
(4)	ICTA Sch.28AA para.1B(3).
(5)	ICTA Sch.28AA para.1B(4).
(6)	ICTA Sch.28AA para.1B(5).
154 (1)	ICTA Sch.28AA paras.1A(6), (7), (8), (9), (10), 1B(6).
(2)	ICTA Sch.28AA para.1A(9).
(3)	ICTA Sch.28AA para.1A(6).
(4)	ICTA Sch.28AA para.1A(7).
(5)	ICTA Sch.28AA para.1A(8).
(6)	ICTA Sch.28AA para.1A(9).
(7)	ICTA Sch.28AA para.1A(10).
155 (1)	ICTA Sch.28AA para.5(1).
(2)	ICTA Sch.28AA para.5(1).
(3)	ICTA Sch.28AA para.5(1).
(4)	ICTA Sch.28AA para.5(1).
(5)	ICTA Sch.28AA para.5(7).
(6)	ICTA Sch.28AA para.5(8), (9).
156 (1)	ICTA Sch.28AA para.14(1); ITTOIA 2005 Sch.2 para.5(1); ITA 2007 Sch.2 para.5(1); CTA 2009 Sch.2 para.5(1).
(2)	ICTA Sch.28AA para.14(1).
157 (1)	ICTA s.808B(9), Sch.28AA para.4(1); FA 1999 s.85(6).
(2)	ICTA Sch.28AA para.4(1).
158 (1)	Drafting.
(2)	ICTA Sch.28AA paras. 4(2), 4A(1), 6(4C).
(3)	ICTA Sch.28AA paras. 4(2), 4A(2), 6(4C).
(4)	ICTA s.808B(9), Sch.28AA para.4(2); FA 1999 s.85(6).



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159 (1)	ICTA s.808B(9), Sch.28AA para.4(2); FA 1999 s.85(6).
(2)	ICTA Sch.28AA para.4(2).
(3)	ICTA Sch.28AA para.4(3).
(4)	ICTA Sch.28AA para.4(4).
(5)	ICTA Sch.28AA para.4(5).
(6)	ICTA Sch.28AA para.4(6).
(7)	ICTA Sch.28AA para.4(10).
160 (1)	ICTA s.808B(9), Sch.28AA para.4(2); FA 1999 s.85(6).
(2)	ICTA Sch.28AA para.4(2).
(3)	ICTA Sch.28AA para.4(7).
(4)	ICTA Sch.28AA para.4(8).
(5)	ICTA Sch.28AA para.4(9).
(6)	ICTA Sch.28AA para.4(10).
161 (1)	ICTA Sch.28AA paras.4A(1), 6(4C).
(2)	ICTA Sch.28AA para.4A(1).
(3)	ICTA Sch.28AA para.4A(3).
(4)	ICTA Sch.28AA para.4A(4).
(5)	ICTA Sch.28AA para.4A(5).
(6)	ICTA Sch.28AA para.4A(6).
162 (1)	ICTA Sch.28AA paras.4A(2), 6(4C).
(2)	ICTA Sch.28AA para.4A(2).
(3)	ICTA Sch.28AA para.4A(3).
(4)	ICTA Sch.28AA para.4A(4).
(5)	ICTA Sch.28AA para.4A(5).
(6)	ICTA Sch.28AA para.4A(6).
163 (1)	ICTA Sch.28AA para.4(11).
(2)	ICTA Sch.28AA para.4(11).
(3)	ICTA Sch.28AA para.4(11).
(4)	ICTA Sch.28AA para.4(12).
164 (1)	ICTA Sch.28AA para.2(1).
(2)	ICTA Sch.28AA para. 2(1).
(3)	ICTA Sch.28AA para.2(2).
(4)	ICTA Sch.28AA para.2(3).
(5)	ICTA Sch.28AA para.14(1).

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165 (1)	ICTA Sch.28AA para.5A(1).
(2)	ICTA Sch.28AA para.5A(2).
(3)	ICTA Sch.28AA para.5A(3).
(4)	ICTA Sch.28AA para.5A(4).
166 (1)	ICTA Sch.28AA para.5B(1).
(2)	ICTA Sch.28AA para.5B(2).
167 (1)	ICTA Sch.28AA para.5B(2).
(2)	ICTA Sch.28AA para.5B(3).
(3)	ICTA Sch.28AA para.5B(4); drafting.
(4)	ICTA Sch.28AA para.5B(5), (7); drafting.
(5)	ICTA Sch.28AA para.5B(6); drafting.
168 (1)	ICTA Sch.28AA para.5C(1).
(2)	ICTA Sch.28AA para.5C(1).
169 (1)	ICTA Sch.28AA para.5C(2), (3), (4).
(2)	ICTA Sch.28AA para.5C(2).
(3)	ICTA Sch.28AA para.5C(3).
(4)	ICTA Sch.28AA para.5C(4).
(5)	ICTA Sch.28AA para.5C(12).
170 (1)	ICTA Sch.28AA para.5C(5).
(2)	ICTA Sch.28AA para.5C(6).
(3)	ICTA Sch.28AA para.5C(7).
171 (1)	ICTA Sch.28AA para.5C(8); drafting.
(2)	ICTA Sch.28AA para.5C(9).
(3)	ICTA Sch.28AA para.5C(10).
(4)	ICTA Sch.28AA para.5C(11).
(5)	ICTA Sch.28AA para.5C(12).
172 (1)	ICTA Sch.28AA para.5D(1).
(2)	ICTA Sch.28AA para.5D(1).
(3)	ICTA Sch.28AA para.5D(2).
(4)	ICTA Sch.28AA para.5D(3).
(5)	ICTA Sch.28AA para.5D(4).
(6)	ICTA Sch.28AA para.5D(5).
(7)	ICTA Sch.28AA para.5D(6).
173 (1)	ICTA Sch.28AA para.5E(1).
(2)	ICTA Sch.28AA para.5E(2).

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(3)	ICTA Sch.28AA para.5E(3).
(4)	ICTA Sch.28AA para.5E(4).
(5)	ICTA Sch.28AA para.5E(5).
(6)	ICTA Sch.28AA para.5E(2), (3), (4).
(7)	ICTA Sch.28AA para.5E(6).
174 (1)	ICTA Sch.28AA para.6(1).
(2)	ICTA Sch.28AA para.6(2).
(3)	ICTA Sch.28AA para.6(2); drafting.
(4)	ICTA Sch.28AA paras.6(2), 6A(1); CTA 2009 Sch.2 para.5(1).
175 (1)	ICTA Sch.28AA para.6(4A).
(2)	ICTA Sch.28AA para.6(4B).
(3)	ICTA Sch.28AA paras.1A(9), 6(4A).
(4)	ICTA Sch.28AA paras.1A(10), 6(4A).
(5)	ICTA Sch.28AA paras.1A(7), 6(4A).
176 (1)	ICTA Sch.28AA para.6(3).
(2)	ICTA Sch.28AA para.6(3).
(3)	ICTA Sch.28AA para.6(4).
177 (1)	ICTA Sch.28AA para.6(5).
(2)	ICTA Sch.28AA para.6(5).
(3)	ICTA Sch.28AA para.6(5).
(4)	ICTA Sch.28AA para.6(6).
(5)	ICTA Sch.28AA para.6(6).
(6)	ICTA Sch.28AA para.6(5), (6).
178 (1)	ICTA Sch.28AA para.6(7).
(2)	ICTA Sch.28AA para.6(7).
179 (1)	ICTA Sch.28AA para.6B(1).
(2)	ICTA Sch.28AA para.6B(2).
(3)	ICTA Sch.28AA para.6B(3).
(4)	ICTA Sch.28AA para.6B(4).
180 (1)	ICTA Sch.28AA para.6A(1).
(2)	ICTA Sch.28AA para. 6A(1), (2).
(3)	ICTA Sch.28AA para.6A(3).
181 (1)	ICTA Sch.28AA para.6C(1).
(2)	ICTA Sch.28AA para.6C(2).

<i>Provision</i>	<i>Origin</i>
(3)	ICTA Sch.28AA para.6C(2).
(4)	ICTA Sch.28AA paras. 1A(9), 6C(1).
(5)	ICTA Sch.28AA paras. 1A(10), 6C(1).
182 (1)	ICTA Sch.28AA para.6C(3).
(2)	ICTA Sch.28AA para.6C(3).
(3)	ICTA Sch.28AA para.6C(4).
(4)	ICTA Sch.28AA para.6C(5).
(5)	ICTA Sch.28AA para.6C(5).
183 (1)	ICTA Sch.28AA para.6C(6).
(2)	ICTA Sch.28AA para.6C(6).
(3)	ICTA Sch.28AA para.6C(7).
(4)	ICTA Sch.28AA para.6C(8).
(5)	ICTA Sch.28AA para.6C(9).
184 (1)	ICTA Sch.28AA para.6C(10).
(2)	ICTA Sch.28AA para.6C(11).
(3)	ICTA Sch.28AA para.6C(11).
(4)	ICTA Sch.28AA para.6C(12).
(5)	ICTA Sch.28AA para.6C(12).
185 (1)	FA 1998 s.111(1).
(2)	FA 1998 s.111(1), (2).
(3)	FA 1998 s.111(4).
(4)	FA 1998 s.111(5).
(5)	FA 1998 s.111(1); FA 1999 s.87(5).
186 (1)	FA 1998 s.111(3).
(2)	FA 1998 s.111(3).
(3)	FA 1998 s.111(3).
(4)	FA 1998 s.111(3).
187 (1)	ICTA Sch.28AA para.6E.
(2)	ICTA Sch.28AA para.6E.
(3)	ICTA Sch.28AA para.6E.
(4)	ICTA Sch.28AA para.6E.
(5)	ICTA Sch.28AA para.6E.
(6)	ICTA Sch.28AA para.6E.
188 (1)	ICTA Sch.28AA para.7(1).
(2)	ICTA Sch.28AA para.7(1).

<i>Provision</i>	<i>Origin</i>
(3)	ICTA Sch.28AA para.7(1).
(4)	ICTA Sch.28AA para.7(2).
(5)	ICTA Sch.28AA para.7(2).
(6)	ICTA Sch.28AA para.7(5).
(7)	ICTA Sch.28AA para.7(6).
(8)	ICTA Sch.28AA para.14(1).
(9)	ICTA Sch.28AA para.14(3).
189 (1)	ICTA Sch.28AA para.7(3).
(2)	ICTA Sch.28AA para.7(4).
(3)	ICTA Sch.28AA para.7(5).
190	ICTA Sch.28AA paras.6(7), 6C(10); FA 1998 s.111(6).
191 (1)	ICTA Sch.28AA para.6D(1).
(2)	ICTA Sch.28AA paras.1A(9), 6D(10).
(3)	ICTA Sch.28AA paras.1A(10), 6D(10).
(4)	ICTA Sch.28AA paras.1A(7), 6D(10).
(5)	ICTA Sch.28AA para.6D(1).
192 (1)	ICTA Sch.28AA para.6D(2).
(2)	ICTA Sch.28AA para.6D(2).
(3)	ICTA Sch.28AA para.6D(3).
(4)	ICTA Sch.28AA para.6D(2).
(5)	ICTA Sch.28AA para.6D(11).
(6)	ICTA Sch.28AA paras.1A(7), 6D(10).
193 (1)	ICTA Sch.28AA para. 6D(4).
(2)	ICTA Sch.28AA para. 6D(5).
(3)	ICTA Sch.28AA para. 6D(6).
(4)	ICTA Sch.28AA para. 6D(7).
194 (1)	ICTA Sch.28AA para.6D(8).
(2)	ICTA Sch.28AA para.6D(8).
(3)	ICTA Sch.28AA para.6D(9).
195 (1)	ICTA Sch.28AA para. 7A(1).
(2)	ICTA Sch.28AA para. 7A(1).
(3)	ICTA Sch.28AA para. 7A(1).
(4)	ICTA Sch.28AA para. 7A(1).
(5)	ICTA Sch.28AA para. 7A(1).

<i>Provision</i>	<i>Origin</i>
196 (1)	ICTA Sch.28AA para.7A(1), (2).
(2)	ICTA Sch.28AA para.7A(2).
(3)	ICTA Sch.28AA para.7A(3).
(4)	ICTA Sch.28AA para.7A(3).
(5)	Drafting.
197 (1)	ICTA Sch.28AA para.7C(1).
(2)	ICTA Sch.28AA para.7C(1).
(3)	ICTA Sch.28AA para.7C(1).
(4)	ICTA Sch.28AA para.7C(1).
(5)	ICTA Sch.28AA para.7C(1).
(6)	ICTA Sch.28AA para.7C(1).
(7)	ICTA Sch.28AA para.7C(1).
(8)	ICTA Sch.28AA paras.1A(9), 7C(1).
(9)	ICTA Sch.28AA paras.1A(10), 7C(1).
(10)	ICTA Sch.28AA paras.1A(7), 7C(1).
198 (1)	ICTA Sch.28AA para.7C(1), (2).
(2)	ICTA Sch.28AA para.7C(2).
(3)	Drafting.
199 (1)	ICTA Sch.28AA para.7B(1), (2).
(2)	ICTA Sch.28AA para.7B(1).
(3)	ICTA Sch.28AA para.7B(1).
(4)	ICTA Sch.28AA para.7B(1).
(5)	ICTA Sch.28AA para.7B(1).
(6)	ICTA Sch.28AA para.7B(3).
(7)	ICTA Sch.28AA paras.1A(9), 7B(10).
(8)	ICTA Sch.28AA paras.1A(10), 7B(10).
200 (1)	ICTA Sch.28AA para.7B(2), (4).
(2)	Drafting.
(3)	Drafting.
201 (1)	ICTA Sch.28AA paras.7B(2), 7D(1), (2).
(2)	ICTA Sch.28AA para.7D(1).
(3)	ICTA Sch.28AA para.7D(1).
(4)	ICTA Sch.28AA para.7D(1).
(5)	ICTA Sch.28AA para.7D(1), (3).
(6)	ICTA Sch.28AA paras.7B(2), 7D(2).

<i>Provision</i>	<i>Origin</i>
(7)	ICTA Sch.28AA paras.1A(9), 7D(1).
(8)	ICTA Sch.28AA paras.1A(10), 7D(1).
(9)	ICTA Sch.28AA paras.1A(7), 7D(1).
202 (1)	ICTA Sch.28AA paras.7B(2), 7B(4), 7D(2), 7D(4).
(2)	Drafting.
(3)	Drafting.
203 (1)	ICTA Sch.28AA paras.7B(5), (6), (7), 7D(2).
(2)	ICTA Sch.28AA paras.7B(6), 7D(2).
(3)	ICTA Sch.28AA paras.7B(6), 7D(2).
(4)	ICTA Sch.28AA paras.7B(6), 7D(2).
(5)	ICTA Sch.28AA paras.7B(7), 7D(2).
(6)	ICTA Sch.28AA paras.7B(8), 7D(2); drafting.
(7)	ICTA Sch.28AA paras.7B(5), 7D(2).
(8)	ICTA Sch.28AA paras.7B(9), 7D(2); drafting.
(9)	ICTA Sch.28AA paras.7B(6), 7D(2).
204 (1)	ICTA Sch.28AA paras.7B(3), 7D(2).
(2)	ICTA Sch.28AA para.7B(9).
(3)	ICTA Sch.28AA para.7B(1).
(4)	ICTA Sch.28AA paras.1A(8), 7B(10).
205 (1)	ICTA Sch.28AA para.11(1), (3).
(2)	ICTA Sch.28AA para.11(3).
(3)	ICTA Sch.28AA para.11(3).
(4)	ICTA Sch.28AA para. 11(4).
(5)	ICTA Sch.28AA para. 11(4).
206 (1)	ICTA Sch.28AA para.11(1); FA 1999 s.85(7).
(2)	ICTA Sch.28AA para.11(1); FA 1999 s.85(7).
(3)	ICTA Sch.28AA para.11(1); FA 1999 s.85(7).
(4)	ICTA Sch.28AA para.11(1); FA 1999 s.85(7).
207 (1)	ICTA Sch.28AA para.14(5).
(2)	ICTA Sch.28AA para.14(5).
(3)	ICTA Sch.28AA para.14(5).
(4)	ICTA Sch.28AA para.14(5).
(5)	ICTA Sch.28AA para.14(5).
208 (1)	FA 1998 s.110(4).
(2)	FA 1998 s.110(4).

<i>Provision</i>	<i>Origin</i>
(3)	FA 1998 s.110(1), (9).
(4)	FA 1998 s.110(4).
209 (1)	FA 1998 s.110(5).
(2)	FA 1998 s.110(5).
(3)	FA 1998 s.110(6).
(4)	FA 1998 s.110(6).
(5)	FA 1998 s.110(7).
(6)	FA 1998 s.110(5); drafting.
210 (1)	FA 1998 s.110(1).
(2)	FA 1998 s.110(2).
(3)	FA 1998 s.110(1).
(4)	FA 1998 s.110(2).
(5)	FA 1998 s.110(3).
(6)	FA 1998 s.110(1), (3).
211 (1)	FA 1998 s.110(8).
(2)	FA 1998 s.110(8).
(3)	FA 1998 s.110(8).
(4)	FA 1998 s.110(8).
212 (1)	ICTA Sch.28AA para.12(2).
(2)	ICTA Sch.28AA para.12(1).
(3)	ICTA Sch.28AA para.12(4).
(4)	ICTA Sch.28AA para.12(5).
213 (1)	ICTA Sch.28AA para.13(1).
(2)	ICTA Sch.28AA para.13(2).
214 (1)	ICTA Sch.28AA para.13(1).
(2)	ICTA Sch.28AA para.13(1).
(3)	ICTA Sch.28AA para.13(2).
215	ICTA Sch.28AA paras.6C(8), 14(4).
216 (1)	ICTA Sch.28AA para.14(1).
(2)	ICTA Sch.28AA para.14(1).
(3)	ICTA Sch.28AA para.14(1).
217 (1)	ICTA Sch.28AA para.14(2).
(2)	ICTA Sch.28AA para.14(2).
(3)	ICTA Sch.28AA para.9(1), (4).
(4)	ICTA Sch.28AA para.9(2).



<i>Provision</i>	<i>Origin</i>
(5)	ICTA Sch.28AA para.9(3).
(6)	ICTA Sch.28AA para.9(4).
(7)	ICTA Sch.28AA para.9(5).
(8)	Drafting.
218 (1)	FA 1999 s.85(1).
(2)	FA 1999 s.85(2); FA 2003 s.153(2).
219 (1)	FA 1999 s.85(6).
(2)	FA 1999 s.85(6).
(3)	FA 1999 s.85(6).
(4)	FA 1999 s.85(6).
220 (1)	FA 1999 s.85(1), (8).
(2)	FA 1999 s.85(3).
(3)	FA 1999 s.85(3).
(4)	FA 1999 s.85(3).
(5)	FA 1999 s.85(4).
221 (1)	FA 1999 s.86(2).
(2)	FA 1999 s.86(2).
(3)	FA 1999 s.86(2).
(4)	FA 1999 s.86(2).
(5)	FA 1999 s.86(2).
(6)	FA 1999 s.86(2).
222 (1)	FA 1999 s.87(1).
(2)	FA 1999 s.87(2).
(3)	FA 1999 s.87(2).
(4)	FA 1999 s.87(3).
(5)	FA 1999 s.87(4).
(6)	FA 1999 s.87(5).
223 (1)	FA 1999 s.85(1), (5).
(2)	FA 1999 s.85(1).
(3)	FA 1999 s.85(5).
(4)	FA 1999 s.85(5).
(5)	FA 1999 s.85(5).
224 (1)	FA 1999 s.86(1).
(2)	FA 1999 s.85(8).
(3)	FA 1999 s.86(7).

<i>Provision</i>	<i>Origin</i>
225 (1)	FA 1999 s.86(6).
(2)	FA 1999 s.86(6).
(3)	FA 1999 s.86(6).
226 (1)	FA 1999 s.86(5).
(2)	FA 1999 s.86(5).
(3)	FA 1999 s.86(5).
(4)	FA 1999 s.86(5).
(5)	FA 1999 s.86(5).
(6)	FA 1999 s.86(5).
227	FA 1999 s.86(8).
228	FA 1999 s.86(4).
229 (1)	FA 1999 s.86(3).
(2)	FA 1999 s.86(3).
(3)	FA 1999 s.86(3).
(4)	FA 1999 s.86(10).
230	FA 1999 s.85(1), (5), s.86(2), (3), (4), (5), (6), (8).
231 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
(5)	Drafting.
(6)	Drafting.
(7)	Drafting.
232 (1)	F(No.2)A 2005 s.24(1), (2); Annex 1, change 2.
(2)	Drafting.
(3)	Drafting.
233 (1)	Drafting.
(2)	F(No.2)A 2005 s.24(3), Sch.3 para.1.
(3)	F(No.2)A 2005 s.24(4).
(4)	F(No.2)A 2005 s.24(5).
(5)	F(No.2)A 2005 s.24(6).
234 (1)	F(No.2)A 2005 s.30(2).
(2)	F(No.2)A 2005 s.30(3).
(3)	F(No.2)A 2005 s.30(4).

<i>Provision</i>	<i>Origin</i>
235 (1)	F(No.2)A 2005 s.24(7); Annex 1, change 2.
(2)	F(No.2)A 2005 s.24(7); Annex 1, change 2.
(3)	F(No.2)A 2005 s.24(7).
(4)	F(No.2)A 2005 s.24(8).
236 (1)	F(No.2)A 2005 Sch.3 para.2.
(2)	F(No.2)A 2005 Sch.3 para.3(1).
(3)	F(No.2)A 2005 Sch.3 para.3(1).
(4)	F(No.2)A 2005 Sch.3 para.3(2).
(5)	F(No.2)A 2005 Sch.3 para.3(3).
237 (1)	F(No.2)A 2005 Sch.3 paras.4, 5(1).
(2)	F(No.2)A 2005 Sch.3 para.5(2).
(3)	F(No.2)A 2005 Sch.3 para.5(3).
(4)	F(No.2)A 2005 Sch.3 para.5(4).
238 (1)	F(No.2)A 2005 Sch.3 paras.4, 6(1).
(2)	F(No.2)A 2005 Sch.3 para.6(2).
(3)	F(No.2)A 2005 Sch.3 para.6(2).
(4)	F(No.2)A 2005 Sch.3 para.6(2).
(5)	F(No.2)A 2005 Sch.3 paras.6(2), 6(3).
(6)	F(No.2)A 2005 Sch.3 paras.6(2), 6(3).
239 (1)	F(No.2)A 2005 Sch.3 paras.4, 7(1).
(2)	F(No.2)A 2005 Sch.3 para.7(2).
(3)	F(No.2)A 2005 Sch.3 para.7(2).
(4)	F(No.2)A 2005 Sch.3 para.7(2).
(5)	F(No.2)A 2005 Sch.3 paras.7(2), 7(3).
(6)	F(No.2)A 2005 Sch.3 paras.7(2), 7(3).
240 (1)	F(No.2)A 2005 Sch.3 paras.4, 8(1).
(2)	F(No.2)A 2005 Sch.3 para.8(2).
241 (1)	F(No.2)A 2005 Sch.3 paras.9, 10(1).
(2)	F(No.2)A 2005 Sch.3 para.10(2).
(3)	F(No.2)A 2005 Sch.3 para.10(2).
(4)	F(No.2)A 2005 Sch.3 para.10(2), 10(3).
(5)	F(No.2)A 2005 Sch.3 para.10(4).
(6)	F(No.2)A 2005 Sch.3 para.10(5).
242 (1)	F(No.2)A 2005 Sch.3 paras.9, 11(1).
(2)	F(No.2)A 2005 Sch.3 para.11(1).

<i>Provision</i>	<i>Origin</i>
(3)	F(No.2)A 2005 Sch.3 para.11(2).
(4)	F(No.2)A 2005 Sch.3 para.11(3).
(5)	F(No.2)A 2005 Sch.3 para.11(4).
(6)	F(No.2)A 2005 Sch.3 paras.11(4), 11(5).
(7)	F(No.2)A 2005 Sch.3 paras.11(4), 11(5).
(8)	F(No.2)A 2005 Sch.3 para.11(6).
243 (1)	F(No.2)A 2005 s.25(1).
(2)	F(No.2)A 2005 s.25(2).
(3)	F(No.2)A 2005 s.25(2).
(4)	F(No.2)A 2005 s.25(14), (15).
(5)	F(No.2)A 2005 s.25(16).
(6)	F(No.2)A 2005 s.25(14), (15).
244 (1)	F(No.2)A 2005 s.25(3).
(2)	F(No.2)A 2005 s.25(3).
(3)	F(No.2)A 2005 s.25(3).
(4)	F(No.2)A 2005 s.25(4).
(5)	F(No.2)A 2005 s.25(5).
(6)	F(No.2)A 2005 s.25(17).
245 (1)	Drafting.
(2)	F(No.2)A 2005 s.25(6).
(3)	F(No.2)A 2005 s.25(6).
(4)	F(No.2)A 2005 s.25(6); Annex 1, change 9.
(5)	F(No.2)A 2005 s.25(6), (17).
(6)	Drafting.
(7)	Drafting.
246 (1)	F(No.2)A 2005 s.25(7).
(2)	F(No.2)A 2005 s.25(8).
(3)	F(No.2)A 2005 s.25(9).
(4)	F(No.2)A 2005 s.25(10).
247 (1)	F(No.2)A 2005 s.25(7).
(2)	F(No.2)A 2005 s.25(7).
(3)	F(No.2)A 2005 s.25(7).
(4)	F(No.2)A 2005 s.25(7).
(5)	F(No.2)A 2005 s.25(7).

<i>Provision</i>	<i>Origin</i>
248 (1)	F(No.2)A 2005 s.25(11).
(2)	F(No.2)A 2005 s.25(11).
(3)	F(No.2)A 2005 s.25(12).
(4)	F(No.2)A 2005 s.25(13).
(5)	F(No.2)A 2005 s.25(13).
249 (1)	F(No.2)A 2005 s.26(1); Annex 1, change 2.
(2)	Drafting.
(3)	Drafting.
250 (1)	Drafting.
(2)	F(No.2)A 2005 s.26(2).
(3)	F(No.2)A 2005 s.26(3), (8).
(4)	F(No.2)A 2005 s.26(13), s.27(4).
(5)	F(No.2)A 2005 s.26(11).
(6)	F(No.2)A 2005 s.26(4), (5); ICTA s.832(3).
(7)	F(No.2)A 2005 s.26(4), (5).
(8)	Drafting.
251 (1)	F(No.2)A 2005 s.26(8); drafting.
(2)	F(No.2)A 2005 s.26(9).
(3)	F(No.2)A 2005 s.26(14).
(4)	F(No.2)A 2005 s.26(10).
252 (1)	F(No.2)A 2005 s.26(12); Annex 1, change 2.
(2)	F(No.2)A 2005 s.26(12); Annex 1, change 2.
(3)	F(No.2)A 2005 s.26(12).
(4)	F(No.2)A 2005 s.26(12).
253 (1)	F(No.2)A 2005 s.26(6).
(2)	F(No.2)A 2005 s.26(7).
(3)	Drafting.
254 (1)	F(No.2)A 2005 s.27(1).
(2)	F(No.2)A 2005 s.27(2).
(3)	F(No.2)A 2005 s.27(3).
255 (1)	F(No.2)A 2005 s.28(1); Annex 1, change 2.
(2)	F(No.2)A 2005 s.28(2).
(3)	F(No.2)A 2005 s.28(11).
256 (1)	F(No.2)A 2005 s.28(3), (12); Annex 1, change 2.
(2)	F(No.2)A 2005 s.28(4); Annex 1, change 2.

<i>Provision</i>	<i>Origin</i>
(3)	F(No.2)A 2005 s.28(5).
(4)	F(No.2)A 2005 s.28(5).
(5)	F(No.2)A 2005 s.28(6).
(6)	F(No.2)A 2005 s.28(7); Annex 1, change 2.
257 (1)	F(No.2)A 2005 s.28(8).
(2)	F(No.2)A 2005 s.28(8).
(3)	F(No.2)A 2005 s.28(9).
(4)	F(No.2)A 2005 s.28(9).
(5)	F(No.2)A 2005 s.28(10).
(6)	F(No.2)A 2005 s.28(10).
(7)	F(No.2)A 2005 s.28(11).
258 (1)	F(No.2)A 2005 s.30(1).
(2)	F(No.2)A 2005 s.30(1).
(3)	F(No.2)A 2005 s.30(1).
(4)	F(No.2)A 2005 s.30(1).
(5)	F(No.2)A 2005 s.30(1).
259 (1)	F(No.2)A 2005 s.25(18), s.28(12), Sch.3 paras.6(4), 7(4), 11(6).
(2)	F(No.2)A 2005 Sch.3 para.12.
260 (1)	FA 2009 Sch.15 para.1(1).
(2)	FA 2009 Sch.15 para.1(2).
(3)	FA 2009 Sch.15 para.1(3).
(4)	FA 2009 Sch.15 para.1(4).
(5)	FA 2009 Sch.15 para.1(5).
(6)	FA 2009 Sch.15 para.1(6).
(7)	FA 2009 Sch.15 para.1(7).
(8)	FA 2009 Sch.15 para.1(8).
(9)	FA 2009 Sch.15 para.1(9).
261 (1)	FA 2009 Sch.15 para.2(1).
(2)	FA 2009 Sch.15 para.2(2).
(3)	FA 2009 Sch.15 para.2(3).
(4)	FA 2009 Sch.15 para.2(4).
(5)	FA 2009 Sch.15 para.2(5).
262 (1)	FA 2009 Sch.15 para.3(1).
(2)	FA 2009 Sch.15 para.3(2).

<i>Provision</i>	<i>Origin</i>
(3)	FA 2009 Sch.15 para.3(3).
(4)	FA 2009 Sch.15 para.3(4).
(5)	FA 2009 Sch.15 para.3(5).
(6)	FA 2009 Sch.15 para.3(6).
(7)	FA 2009 Sch.15 para.3(7).
(8)	FA 2009 Sch.15 para.3(8).
263 (1)	FA 2009 Sch.15 para.4(1).
(2)	FA 2009 Sch.15 para.4(2).
(3)	FA 2009 Sch.15 para.4(3).
(4)	FA 2009 Sch.15 para.4(4).
(5)	FA 2009 Sch.15 para.4(5).
264 (1)	FA 2009 Sch.15 para.5(1).
(2)	FA 2009 Sch.15 para.5(2).
(3)	FA 2009 Sch.15 para.5(3).
(4)	FA 2009 Sch.15 para.5(4).
265 (1)	FA 2009 Sch.15 para.6(1).
(2)	FA 2009 Sch.15 para.6(2).
(3)	FA 2009 Sch.15 para.6(3).
(4)	FA 2009 Sch.15 para.6(4).
(5)	FA 2009 Sch.15 para.6(5).
266 (1)	FA 2009 Sch.15 para.7(1).
(2)	FA 2009 Sch.15 para.7(2).
(3)	FA 2009 Sch.15 para.7(3).
267	FA 2009 Sch.15 para.8.
268 (1)	FA 2009 Sch.15 para.9(1).
(2)	FA 2009 Sch.15 para.9(2).
(3)	FA 2009 Sch.15 para.9(3).
(4)	FA 2009 Sch.15 para.9(4).
(5)	FA 2009 Sch.15 para.9(5).
(6)	FA 2009 Sch.15 para.9(6).
269 (1)	FA 2009 Sch.15 para.10(1).
(2)	FA 2009 Sch.15 para.10(2).
(3)	FA 2009 Sch.15 para.10(3).
(4)	FA 2009 Sch.15 para.10(4).
(5)	FA 2009 Sch.15 para.10(5).

<i>Provision</i>	<i>Origin</i>
(6)	FA 2009 Sch.15 para.10(6).
270 (1)	FA 2009 Sch.15 para.11(1).
(2)	FA 2009 Sch.15 para.11(2).
(3)	FA 2009 Sch.15 para.11(3).
271 (1)	FA 2009 Sch.15 para.12(1).
(2)	FA 2009 Sch.15 para.12(2).
(3)	FA 2009 Sch.15 para.12(3).
(4)	FA 2009 Sch.15 para.12(4).
(5)	FA 2009 Sch.15 para.12(5).
(6)	FA 2009 Sch.15 para.12(6).
(7)	FA 2009 Sch.15 para.12(7).
(8)	FA 2009 Sch.15 para.12(8).
272 (1)	FA 2009 Sch.15 para.13(1).
(2)	FA 2009 Sch.15 para.13(2).
(3)	FA 2009 Sch.15 para.13(3).
(4)	FA 2009 Sch.15 para.13(4).
(5)	FA 2009 Sch.15 para.13(5).
(6)	FA 2009 Sch.15 para.13(6).
273 (1)	FA 2009 Sch.15 para.14(1).
(2)	FA 2009 Sch.15 para.14(2).
(3)	FA 2009 Sch.15 para.14(3); drafting.
(4)	FA 2009 Sch.15 para.14(4); drafting.
274 (1)	FA 2009 Sch.15 para.15(1).
(2)	FA 2009 Sch.15 para.15(2).
275	FA 2009 Sch.15 para.16.
276 (1)	FA 2009 Sch.15 para.17(1).
(2)	FA 2009 Sch.15 para.17(2).
(3)	FA 2009 Sch.15 para.17(3).
(4)	FA 2009 Sch.15 para.17(4).
(5)	FA 2009 Sch.15 para.17(5).
277	FA 2009 Sch.15 para.18.
278 (1)	FA 2009 Sch.15 para.19(1).
(2)	FA 2009 Sch.15 para.19(2).
(3)	FA 2009 Sch.15 para.19(3).



<i>Provision</i>	<i>Origin</i>
279 (1)	FA 2009 Sch.15 para.20(1).
(2)	FA 2009 Sch.15 para.20(2).
(3)	FA 2009 Sch.15 para.20(3).
(4)	FA 2009 Sch.15 para.20(4).
280 (1)	FA 2009 Sch.15 para.21(1).
(2)	FA 2009 Sch.15 para.21(2).
(3)	FA 2009 Sch.15 para.21(3).
(4)	FA 2009 Sch.15 para.21(4).
(5)	FA 2009 Sch.15 para.21(5).
(6)	FA 2009 Sch.15 para.21(6).
(7)	FA 2009 Sch.15 para.21(7).
(8)	FA 2009 Sch.15 para.21(8).
(9)	FA 2009 Sch.15 para.21(9).
281	FA 2009 Sch.15 para.22.
282 (1)	FA 2009 Sch.15 para.23(1).
(2)	FA 2009 Sch.15 para.23(2).
283	FA 2009 Sch.15 para.24.
284 (1)	FA 2009 Sch.15 para.25(1).
(2)	FA 2009 Sch.15 para.25(2).
(3)	FA 2009 Sch.15 para.25(3).
(4)	FA 2009 Sch.15 para.25(4).
(5)	FA 2009 Sch.15 para.25(5).
285 (1)	FA 2009 Sch.15 para.26(1).
(2)	FA 2009 Sch.15 para.26(2).
(3)	FA 2009 Sch.15 para.26(3).
(4)	FA 2009 Sch.15 para.26(4).
(5)	FA 2009 Sch.15 para.26(5).
(6)	FA 2009 Sch.15 para.26(6).
286 (1)	FA 2009 Sch.15 para.27(1).
(2)	FA 2009 Sch.15 para.27(2).
287	FA 2009 Sch.15 para.28.
288 (1)	FA 2009 Sch.15 para.29(1).
(2)	FA 2009 Sch.15 para.29(2).
(3)	FA 2009 Sch.15 para.29(3).
(4)	FA 2009 Sch.15 para.29(4).

<i>Provision</i>	<i>Origin</i>
(5)	FA 2009 Sch.15 para.29(5).
289	FA 2009 Sch.15 para.30.
290 (1)	FA 2009 Sch.15 para.31(1).
(2)	FA 2009 Sch.15 para.31(2).
(3)	FA 2009 Sch.15 para.31(3).
291 (1)	FA 2009 Sch.15 para.32(1).
(2)	FA 2009 Sch.15 para.32(2).
(3)	FA 2009 Sch.15 para.32(3).
(4)	FA 2009 Sch.15 para.32(4).
292 (1)	FA 2009 Sch.15 para.33(1).
(2)	FA 2009 Sch.15 para.33(2).
(3)	FA 2009 Sch.15 para.33(3).
(4)	FA 2009 Sch.15 para.33(4).
(5)	FA 2009 Sch.15 para.33(5).
(6)	FA 2009 Sch.15 para.33(6).
(7)	FA 2009 Sch.15 para.33(7).
(8)	FA 2009 Sch.15 para.33(8).
(9)	FA 2009 Sch.15 para.33(9).
293	FA 2009 Sch.15 para.34.
294 (1)	FA 2009 Sch.15 para.35(1).
(2)	FA 2009 Sch.15 para.35(2).
295	FA 2009 Sch.15 para.36.
296 (1)	FA 2009 Sch.15 para.37(1).
(2)	FA 2009 Sch.15 para.37(2).
(3)	FA 2009 Sch.15 para.37(3).
(4)	FA 2009 Sch.15 para.37(4).
(5)	FA 2009 Sch.15 para.37(5).
297 (1)	FA 2009 Sch.15 para.38(1).
(2)	FA 2009 Sch.15 para.38(2).
(3)	FA 2009 Sch.15 para.38(3).
(4)	FA 2009 Sch.15 para.38(4).
(5)	FA 2009 Sch.15 para.38(5).
(6)	FA 2009 Sch.15 para.38(6).
298 (1)	FA 2009 Sch.15 para.39(1).
(2)	FA 2009 Sch.15 para.39(2).

<i>Provision</i>	<i>Origin</i>
(3)	FA 2009 Sch.15 para.39(3).
299 (1)	FA 2009 Sch.15 para.40(1).
(2)	FA 2009 Sch.15 para.40(2).
(3)	FA 2009 Sch.15 para.40(3).
(4)	FA 2009 Sch.15 para.40(4).
(5)	FA 2009 Sch.15 para.40(5).
300	FA 2009 Sch.15 para.41.
301 (1)	FA 2009 Sch.15 para.42(1).
(2)	FA 2009 Sch.15 para.42(2).
302 (1)	FA 2009 Sch.15 para.43(1).
(2)	FA 2009 Sch.15 para.43(2).
(3)	FA 2009 Sch.15 para.43(3).
(4)	FA 2009 Sch.15 para.43(4).
(5)	FA 2009 Sch.15 para.43(5).
(6)	FA 2009 Sch.15 para.43(6).
303 (1)	FA 2009 Sch.15 para.44(1).
(2)	FA 2009 Sch.15 para.44(2).
(3)	FA 2009 Sch.15 para.44(3).
(4)	FA 2009 Sch.15 para.44(4).
(5)	FA 2009 Sch.15 para.44(5).
(6)	FA 2009 Sch.15 para.44(6).
304 (1)	FA 2009 Sch.15 para.45(1).
(2)	FA 2009 Sch.15 para.45(2).
(3)	FA 2009 Sch.15 para.45(3).
305 (1)	FA 2009 Sch.15 para.46(1).
(2)	FA 2009 Sch.15 para.46(2).
(3)	FA 2009 Sch.15 para.46(3).
(4)	FA 2009 Sch.15 para.46(4).
(5)	FA 2009 Sch.15 para.46(5).
(6)	FA 2009 Sch.15 para.46(6).
306 (1)	FA 2009 Sch.15 para.47(1).
(2)	FA 2009 Sch.15 para.47(2).
(3)	FA 2009 Sch.15 para.47(3).
(4)	FA 2009 Sch.15 para.47(4).

<i>Provision</i>	<i>Origin</i>
307 (1)	FA 2009 Sch.15 para.48(1).
(2)	FA 2009 Sch.15 para.48(2).
(3)	FA 2009 Sch.15 para.48(3).
(4)	FA 2009 Sch.15 para.48(4).
(5)	FA 2009 Sch.15 para.48(5).
308 (1)	FA 2009 Sch.15 para.49(1).
(2)	FA 2009 Sch.15 para.49(2).
309 (1)	FA 2009 Sch.15 para.50(1).
(2)	FA 2009 Sch.15 para.50(2).
310 (1)	FA 2009 Sch.15 para.51(1).
(2)	FA 2009 Sch.15 para.51(2).
311 (1)	FA 2009 Sch.15 para.52(1).
(2)	FA 2009 Sch.15 para.52(2).
(3)	FA 2009 Sch.15 para.52(3).
(4)	FA 2009 Sch.15 para.52(4).
(5)	FA 2009 Sch.15 para.52(5).
(6)	FA 2009 Sch.15 para.52(6).
312 (1)	FA 2009 Sch.15 para.53(1).
(2)	FA 2009 Sch.15 para.53(2).
(3)	FA 2009 Sch.15 para.53(3).
313 (1)	FA 2009 Sch.15 para.54(1).
(2)	FA 2009 Sch.15 para.54(2).
(3)	FA 2009 Sch.15 para.54(3).
(4)	FA 2009 Sch.15 para.54(4).
(5)	FA 2009 Sch.15 para.54(5).
(6)	FA 2009 Sch.15 para.54(6).
(7)	FA 2009 Sch.15 para.54(7).
314 (1)	FA 2009 Sch.15 para.55(1).
(2)	FA 2009 Sch.15 para.55(2).
(3)	FA 2009 Sch.15 para.55(3).
(4)	FA 2009 Sch.15 para.55(4).
(5)	FA 2009 Sch.15 para.55(5).
(6)	FA 2009 Sch.15 para.55(6).
(7)	FA 2009 Sch.15 para.55(7).
315	FA 2009 Sch.15 para.56.

<i>Provision</i>	<i>Origin</i>
316 (1)	FA 2009 Sch.15 para.57(1).
(2)	FA 2009 Sch.15 para.57(2).
(3)	FA 2009 Sch.15 para.57(3).
(4)	FA 2009 Sch.15 para.57(4).
(5)	FA 2009 Sch.15 para.57(5).
(6)	FA 2009 Sch.15 para.57(6).
(7)	FA 2009 Sch.15 para.57(7).
(8)	FA 2009 Sch.15 para.57(8).
(9)	FA 2009 Sch.15 para.57(9).
(10)	FA 2009 Sch.15 para.57(10).
(11)	FA 2009 Sch.15 para.57(11).
(12)	FA 2009 Sch.15 para.57(12).
317 (1)	FA 2009 Sch.15 para.58(1).
(2)	FA 2009 Sch.15 para.58(2).
318 (1)	FA 2009 Sch.15 para.59(1).
(2)	FA 2009 Sch.15 para.59(2).
(3)	FA 2009 Sch.15 para.59(3).
(4)	FA 2009 Sch.15 para.59(4).
319 (1)	FA 2009 Sch.15 para.60(1).
(2)	FA 2009 Sch.15 para.60(2).
(3)	FA 2009 Sch.15 para.60(3).
(4)	FA 2009 Sch.15 para.60(4).
(5)	FA 2009 Sch.15 para.60(5).
(6)	FA 2009 Sch.15 para.60(6).
(7)	FA 2009 Sch.15 para.60(7).
(8)	FA 2009 Sch.15 para.60(8).
320 (1)	FA 2009 Sch.15 para.61(1).
(2)	FA 2009 Sch.15 para.61(2).
(3)	FA 2009 Sch.15 para.61(3).
321 (1)	FA 2009 Sch.15 para.62(1).
(2)	FA 2009 Sch.15 para.62(2).
(3)	FA 2009 Sch.15 para.62(3).
(4)	FA 2009 Sch.15 para.62(4).
(5)	FA 2009 Sch.15 para.62(5).
(6)	FA 2009 Sch.15 para.62(6).

<i>Provision</i>	<i>Origin</i>
	(7) FA 2009 Sch.15 para.62(7).
322	(1) FA 2009 Sch.15 para.63(1).
	(2) FA 2009 Sch.15 para.63(2).
	(3) FA 2009 Sch.15 para.63(3).
	(4) FA 2009 Sch.15 para.63(4).
	(5) FA 2009 Sch.15 para.63(5).
	(6) FA 2009 Sch.15 para.63(6).
	(7) FA 2009 Sch.15 para.63(7).
	(8) FA 2009 Sch.15 para.63(8).
323	(1) FA 2009 Sch.15 para.64(1).
	(2) FA 2009 Sch.15 para.64(2).
	(3) FA 2009 Sch.15 para.64(3).
324	(1) FA 2009 Sch.15 para.65(1).
	(2) FA 2009 Sch.15 para.65(2).
	(3) FA 2009 Sch.15 para.65(3).
	(4) FA 2009 Sch.15 para.65(4).
	(5) FA 2009 Sch.15 para.65(5).
	(6) FA 2009 Sch.15 para.65(6).
	(7) FA 2009 Sch.15 para.65(7).
	(8) FA 2009 Sch.15 para.65(8).
	(9) FA 2009 Sch.15 para.65(9).
	(10) FA 2009 Sch.15 para.65(10).
325	(1) FA 2009 Sch.15 para.66(1).
	(2) FA 2009 Sch.15 para.66(2).
	(3) FA 2009 Sch.15 para.66(3).
326	(1) FA 2009 Sch.15 para.67(1).
	(2) FA 2009 Sch.15 para.67(2).
	(3) FA 2009 Sch.15 para.67(3).
327	(1) FA 2009 Sch.15 para.68(1).
	(2) FA 2009 Sch.15 para.68(2).
	(3) FA 2009 Sch.15 para.68(3).
	(4) FA 2009 Sch.15 para.68(4).
328	FA 2009 Sch.15 para.69.
329	(1) FA 2009 Sch.15 para.70(1).
	(2) FA 2009 Sch.15 para.70(2).

<i>Provision</i>	<i>Origin</i>
(3)	FA 2009 Sch.15 para.70(3).
(4)	FA 2009 Sch.15 para.70(4).
(5)	FA 2009 Sch.15 para.70(5).
330 (1)	FA 2009 Sch.15 para.71(1).
(2)	FA 2009 Sch.15 para.71(2).
(3)	FA 2009 Sch.15 para.71(3).
(4)	FA 2009 Sch.15 para.71(4).
(5)	FA 2009 Sch.15 para.71(5).
331 (1)	FA 2009 Sch.15 para.72(1).
(2)	FA 2009 Sch.15 para.72(2).
(3)	FA 2009 Sch.15 para.72(3).
(4)	FA 2009 Sch.15 para.72(4).
332 (1)	FA 2009 Sch.15 para.73(1).
(2)	FA 2009 Sch.15 para.73(2).
333 (1)	FA 2009 Sch.15 para.74(1).
(2)	FA 2009 Sch.15 para.74(2).
(3)	FA 2009 Sch.15 para.74(3).
(4)	FA 2009 Sch.15 para.74(4).
334 (1)	FA 2009 Sch.15 para.75(1).
(2)	FA 2009 Sch.15 para.75(2).
(3)	FA 2009 Sch.15 para.75(3).
(4)	FA 2009 Sch.15 para.75(4).
335 (1)	FA 2009 Sch.15 para.76(1).
(2)	FA 2009 Sch.15 para.76(2).
(3)	FA 2009 Sch.15 para.76(3).
(4)	FA 2009 Sch.15 para.76(4).
336	FA 2009 Sch.15 para.77.
337	FA 2009 Sch.15 para.78.
338 (1)	FA 2009 Sch.15 para.79(1).
(2)	FA 2009 Sch.15 para.79(2).
(3)	FA 2009 Sch.15 para.79(3).
(4)	FA 2009 Sch.15 para.79(4).
339 (1)	FA 2009 Sch.15 para.80(1).
(2)	FA 2009 Sch.15 para.80(2).

<i>Provision</i>	<i>Origin</i>
340 (1)	FA 2009 Sch.15 para.81(1).
(2)	FA 2009 Sch.15 para.81(2).
(3)	FA 2009 Sch.15 para.81(3).
(4)	FA 2009 Sch.15 para.81(4).
341 (1)	FA 2009 Sch.15 para.82(1).
(2)	FA 2009 Sch.15 para.82(2).
(3)	FA 2009 Sch.15 para.82(3).
(4)	FA 2009 Sch.15 para.82(4).
(5)	FA 2009 Sch.15 para.82(5).
(6)	FA 2009 Sch.15 para.82(6).
342 (1)	FA 2009 Sch.15 para.83(1).
(2)	FA 2009 Sch.15 para.83(2).
(3)	FA 2009 Sch.15 para.83(3).
343 (1)	FA 2009 Sch.15 para.84(1).
(2)	FA 2009 Sch.15 para.84(2).
344 (1)	FA 2009 Sch.15 para.85(1).
(2)	FA 2009 Sch.15 para.85(2).
(3)	FA 2009 Sch.15 para.85(3).
(4)	FA 2009 Sch.15 para.85(4).
(5)	FA 2009 Sch.15 para.85(5).
(6)	FA 2009 Sch.15 para.85(6).
345 (1)	FA 2009 Sch.15 para.86(1).
(2)	FA 2009 Sch.15 para.86(2).
(3)	FA 2009 Sch.15 para.86(3).
(4)	FA 2009 Sch.15 para.86(4).
(5)	FA 2009 Sch.15 para.86(5).
(6)	FA 2009 Sch.15 para.86(6).
(7)	FA 2009 Sch.15 para.86(7).
346 (1)	FA 2009 Sch.15 para.87(1).
(2)	FA 2009 Sch.15 para.87(2).
(3)	FA 2009 Sch.15 para.87(3).
347 (1)	FA 2009 Sch.15 para.88(1).
(2)	FA 2009 Sch.15 para.88(2).
(3)	FA 2009 Sch.15 para.88(3).
(4)	FA 2009 Sch.15 para.88(4).



<i>Provision</i>	<i>Origin</i>
(5)	FA 2009 Sch.15 para.88(5).
(6)	FA 2009 Sch.15 para.88(6).
(7)	FA 2009 Sch.15 para.88(7).
348 (1)	FA 2009 Sch.15 para.89(1).
(2)	FA 2009 Sch.15 para.89(2).
(3)	FA 2009 Sch.15 para.89(3).
(4)	FA 2009 Sch.15 para.89(4).
(5)	FA 2009 Sch.15 para.89(5).
349 (1)	FA 2009 Sch.15 para.90(1).
(2)	FA 2009 Sch.15 para.90(2).
(3)	FA 2009 Sch.15 para.90(3).
350 (1)	FA 2009 Sch.15 para.91(1).
(2)	FA 2009 Sch.15 para.91(2).
351 (1)	FA 2009 Sch.15 para.92(1).
(2)	FA 2009 Sch.15 para.92(2).
352	FA 2009 Sch.15 para.93.
353	FA 2009 Sch.15 para.94.
354 (1)	FA 2008 s.41(1).
(2)	FA 2008 s.42(2).
(3)	FA 2008 s.42(1).
(4)	FA 2008 s.42(3).
(5)	FA 2008 s.42(4).
(6)	FA 2008 s.42(5).
(7)	FA 2008 s.41(2), s.42(6).
355 (1)	FA 2008 s.40A(2).
(2)	FA 2008 s.40A(3).
(3)	FA 2008 s.40A(6).
(4)	Drafting.
356 (1)	FA 2008 s.40B(1).
(2)	FA 2008 s.40B(1).
(3)	FA 2008 s.40B(2).
(4)	FA 2008 s.40B(3).
(5)	FA 2008 s.40B(4).
(6)	FA 2008 s.40B(5).
(7)	FA 2008 s.40B(6).

<i>Provision</i>	<i>Origin</i>
(8)	FA 2008 s.42A(2).
357 (1)	FA 2008 s.40E(1); drafting.
(2)	FA 2008 s.40E(1); drafting.
(3)	FA 2008 s.40E(2).
(4)	FA 2008 s.40E(3), (7).
(5)	FA 2008 s.40E(4).
(6)	FA 2008 s.40E(5).
(7)	FA 2008 s.40E(6).
(8)	FA 2008 s.40E(8).
358 (1)	Drafting.
(2)	FA 2008 s.40F(1).
(3)	FA 2008 s.40F(2).
(4)	FA 2008 s.40F(3); drafting.
359 (1)	FA 2008 s.40G(1).
(2)	FA 2008 s.40G(2).
(3)	FA 2008 s.40G(3).
(4)	FA 2008 s.42A(2).
360 (1)	FA 2008 s.40A(1).
(2)	FA 2008 s.40C(1).
(3)	FA 2008 s.40C(1).
361 (1)	FA 2008 s.40A(1).
(2)	FA 2008 s.40D(1).
(3)	FA 2008 s.40D(2).
362 (1)	FA 2008 s.40A(5).
(2)	FA 2008 s.40A(5).
363 (1)	FA 2008 s.40C(2).
(2)	FA 2008 s.40C(3).
364	Drafting.
365	Drafting.
366 (1)	FA 2006 s.98(1); CTA 2009 s.521(1).
(2)	FA 2006 s.98(1A); CTA 2009 s.521(2).
(3)	FA 2006 s.98(6); CTA 2009 s.521(3).
(4)	FA 2006 s.98(2); CTA 2009 s.521(4).
(5)	FA 2006 s.98(2); CTA 2009 s.521(5).
(6)	FA 2006 s.98(1); CTA 2009 s.521(6).

<i>Provision</i>	<i>Origin</i>
(7)	FA 2006 s.98(4); CTA 2009 s.1310(4); CTA 2009 s.1310(5).
367	Drafting.
368	Drafting.
369	Drafting.
370	Drafting.
371	Drafting.
372 (1)	ICTA s.828(1); FA 2006 s.98(3); FA 2008 s.42A(1); CTA 2009 s.1310(1); drafting.
(2)	ICTA s.828(3), (4); FA 2006 s.98(5); FA 2008 s.42A(3); CTA 2009 s.1310(2); drafting.
(3)	ICTA s.828(4); FA 2006 s.98(5); FA 2008 s.42A(3); CTA 2009 s.1310(3); CTA 2009 s.1310(5); drafting.
(4)	Drafting.
Sch.1	
para.2	ICTA s.493(1), (1A), (2), (3), (4), (5), (6), s.495(1), (2), (3), (4), (5), (6), (7), s.496(1), (2), (3), (4), s.502(1), (2); FA 1991 s.62(1), (2), (3), (4), (5), s.63(1), (2), (3), (4), (5), (6), (7), (8), s.64(1), (2), (3), (4), (5), s.65(1), (2), (3), (4), (5), (6), (7), (8); FA 1982 Sch.19 para.10(7); CAA 2001 Sch.3 para.5; drafting; Annex 1, change 10.
Sch.2	
para.2	FA 2005 s.46(1), s.57; drafting.
para.3	FA 2005 s.46(2), (3).
para.4	FA 2005 s.47(1), (2), (3); drafting.
para.5	FA 2005 s.47A(1), (2), (3), (4).
para.6	FA 2005 s.49(1).
para.7	FA 2005 s.49A(1).
para.8	FA 2005 s.48A(1), (2).
para.9	FA 2005 s.52(1), (2), (3).
para.10	FA 2005 s.47(4), (6), (7), (8); drafting.
para.11	FA 2005 s.48(1).
para.12	FA 2005 s.47A(5); drafting.
para.13	FA 2005 s.48B(1), s.49(2), s.49A(2), s.51A(1), (2); drafting.
para.14	FA 2005 s.51(1), Sch.2 para.10.
para.15	FA 2005 s.51(3), (4), (5).
para.16	FA 2005 s.51(2).
para.17	FA 2005 Sch.2 para.8.

<i>Provision</i>	<i>Origin</i>
para.18	FA 2005 Sch.2 paras.1, 11, 12, 13; drafting.
para.19	FA 2005 s.51A(1), (3).
para.20	FA 2005 s.48B(2).
para.21	FA 2005 s.48B(3).
para.22	FA 2005 s.48B(5).
para.23	FA 2005 s.53(1), (2), (3); drafting.
para.24	FA 2005 s.47A(6).
para.25	FA 2005 s.49A(3); drafting.
para.26	FA 2005 s.52(4), (5)
para.28	FA 2005 s.46(1), s.48B(9), s.57; drafting.
para.29	FA 2005 s.46(2), (3).
para.30	FA 2005 s.47(1), (2), (3); drafting.
para.31	FA 2005 s.47A(1), (2), (3), (3A), (4).
para.32	FA 2005 s.49(1).
para.33	FA 2005 s.49A(1).
para.34	FA 2005 s.48A(1), (2).
para.35	FA 2005 s.52(1), (2), (3).
para.36	FA 2005 s.47(4), (6), (7), (8); drafting.
para.37	FA 2005 s.48(1).
para.38	FA 2005 s.47A(5); drafting.
para.39	FA 2005 s.48B(1), s.49(2), s.49A(2); drafting.
para.40	FA 2005 s.48B(4).
para.41	FA 2005 s.48B(2).
para.42	FA 2005 s.48B(3).
para.43	FA 2005 s.48B(5).
para.44	TCGA 1992 s.151F(1), (2), (3); FA 2005 s.53(1), (2), (3).
para.45	FA 2005 s.47A(6).
para.47	FA 2005 s.51(2).
para.49	FA 2006 s.97(1), (2), (3); drafting.
para.51	FA 2005 s.54A(1), (2); drafting.
para.52	FA 2005 s.54A(3), (4); drafting.
para.53	FA 2005 s.54A(5).
para.54	FA 2005 s.54A(6).
para.55	FA 2005 s.48A(3).

<i>Provision</i>	<i>Origin</i>
Sch.3	
para.2	FA 1997 Sch.12 paras.20, 21(1), 21(2), 21(3), 22; drafting.
para.3	FA 1997 Sch.12 paras.1(1), 1(2), 2(1), 2(1A), 2(2), 2(3), 2(4), 3(1), 3(2), 3(3), 3(4), 3(5), 3(7), 3(8), 4(1), 4(2), 4(3), 4(4), 4(5), 5(1), 5(2), 6(1), 6(2), 6(3), 6(4), 6(5), 6(6), 6(7), 6(8), 6(9), 7(1), 7(2), 7(3), 7(4), 9(1), 9(2), 9(3), 9(4), 9(5), 9(6), 9(7), 10(1), 10(2), 10(3), 10(4), 10(5), 10(6), 10(7), 11(1), 11(2), 11(3), 11(4), 11(5), 11(6), 11(7), 11(8), 11(9), 11(10), 11(11), 11(12), 11(13), 11(14), 12(5), 12(6), 12(7), 13(1), 13(2), 13(3), 13(4), 13(5), 13(6), 14; drafting.
para.4	FA 1997 Sch.12 paras.15(1), 15(2), 16(1), 16(1A), 16(2), 16(3), 16(4), 17.
para.5	FA 1997 Sch.12 paras.23, 24(1), 24(2), 24(3), 25(1), 26, 27(1), 27(2), 27(3), 27(4), 28(5), 28(6), 29, 30(1), 30(2).
para.7	FA 1997 Sch.12 para.12(1), (2), (3), (4), (6).
Sch.4	
para.2	ICTA s.779(1), (2), (3), (4), (5), (6), (7), (8), (9), (10), (11), (12), (13), (14); Annex 1, change 11; Annex 1, change 12; drafting.
para.3	ICTA s.24(1), (6), s.779(13), s.780(1), (2), (3), (3A), (3B), (3C), (4), (6), (7), (8), (9); ITTOIA 2005 Sch.2 para.5; drafting.
para.4	ICTA s.782(1), (1A), (2), (3), (4), (6), (7), (8), (9), (10), s.785; Annex 1, change 11; drafting.
para.5	ICTA s.781(1), (1A), (2), (3), (4), (6), (7), (8), (8A), (9), s.782(1), s.783(1), (2), (3), (4), (5), (6), (7), (8), (9), (10), (11), s.784(1), (2), (3), (4), (5), s.785; Annex 1, change 5; Annex 1, change 13; drafting.
Sch.5	
para.2	ICTA s.774A(1), (2), (3), (4), s.774B(1), (1A), (1B), (2), (3), (4), (6), (7), (8), s.774G(2); drafting.
para.3	ICTA s.774C(1), (2), (3), (4), (6), (7), s.774D(1), (2), (2A), (3), (4), (6), (8), (12), (13), s.774G(2).
para.4	ICTA s.774C(1), (4), (5), s.774D(1), (2), (2A), (3), (4), (9), (11), (12), (13), s.774G(2).
para.5	ICTA s.774E(1), (2), (3), (4), (5), (6), (7), s.774F(1), (2), (3); drafting.
para.6	ICTA s.774G(1), (3), (5), (5A), (6); drafting.
para.7	ICTA s.786(1), (2), (3), (3A), (5), (5ZA), (5A), (6), (7); drafting.
Sch.6	
para.1	Drafting.
para.2	FA 1995 s.126(10).

<i>Provision</i>	<i>Origin</i>
para.3	FA 1995 s.126(2), (3), (4), (5); drafting.
para.4	FA 1995 s.126(6), (7), (7A).
para.5	FA 1995 s.127(1), (15).
para.6	FA 1995 s.127(1), (2), (15); drafting.
para.7	FA 1995 s.127(1), (3), (15); drafting.
para.8	FA 1995 s.127(1); drafting.
para.9	FA 1995 s.127(1), (16).
para.10	FA 1995 s.127(2).
para.11	FA 1995 s.127(3), (18).
para.12	FA 1995 s.127(4).
para.13	FA 1995 s.127(5), (6), (7).
para.14	FA 1995 s.127(8).
para.15	FA 1995 s.127(9), (10), (11), (17).
para.16	FA 1995 s.127(14), (15).
para.17	FA 1995 s.126(8), s.127(12), (13); drafting.
para.18	FA 1995 Sch.23 para.1(1), (2); drafting.
para.19	FA 1995 Sch.23 paras.1(1), 2.
para.20	FA 1995 Sch.23 paras.3, 4(1), 4(2), 4(3).
para.21	FA 1995 Sch.23 para.5(1), (2).
para.22	FA 1995 Sch.23 para.6.
para.23	FA 1995 Sch.23 para.7(1), (2).
para.24	Drafting.
para.25	FA 1995 s.126(2), (3), (4), (5); drafting.
para.26	FA 1995 s.126 (6), (7), (7A).
para.27	FA 1995 s.126(1), (8).
para.28	FA 1995 Sch.23 para.1(1), (2).
para.29	FA 1995 Sch.23 paras.1(1), 2.
para.30	FA 1995 Sch.23 paras.3, 4(1), 4(2), 4(3).
para.31	FA 1995 Sch.23 para.5(1), (2).
para.32	FA 1995 Sch.23 para.6.
para.33	FA 1995 s.126(1), Sch.23 para.7(1), (2).
Sch.7	
para.2	FA 1973 Sch.15 paras.4(1), 4(2), 4(3), 4A(1), 4A(2), 5, 6, 7A(3), 8A(1), 8A(3), 8A(4); F(No.2)A 1987 s.86(3); CTA 2009 Sch.2 para.5(1); Annex 1, change 2; drafting.

<i>Provision</i>	<i>Origin</i>
para.3	FA 1973 Sch.15 paras.4(1), 5, 7, 7A(1), 7A(2), 7A(3), 7A(4), 8, 8A(1), 8A(4); F(No.2)A 1987 s.86(3); CTA 2009 Sch.2 para.5(1); Annex 1, change 2.
para.4	FA 1973 s.38(2), Sch.15 paras.2, 4(1), 8A(2); Annex 1, change 2; drafting.
para.5(3)	TMA 1970 s.98(Table).
para.12	FA 1974 s.24.
para.13	FA 1974 s.24.
para.14	FA 1974 s.24; drafting.
para.18(3)	TMA 1970 s.98(Table).
para.22	ICTA s.42(1), (2), (3), (4), (5), (6), (7).
para.28	ICTA s.84A(1), (2), (3), (3ZA), (3A), (4).
para.32	ICTA s.152(1), (2), (3), (4), (5), (6), (7); Departments (Transfer and Assignment of Functions) Order (Northern Ireland) 1999 (SR(NI) 1999/481) art.8, art.10(1), Sch.6; Annex 1, change 14; drafting.
para.39	ICTA s.337A(2).
para.43	ICTA s.475(1), (2), (3), (4), (5), (8), (9); drafting.
para.47	ICTA s.700(5), (6).
para.52	ICTA s.787(1), (2).
para.54	FA 1988 s.130(1), (2), (3), (4), (5), (7), (8), s.131(1), (2), (3), (4), (5), (6), s.132(1), (2), (3), (4), (5), (6); ITEPA 2003 Sch.7 para.5; drafting.
para.58	FA 1989 s.151(1), (2).
para.71	F(No.2)A 1992 Sch.12 paras.1(1), 1(2), 2(1), 2(2), 2(3), 2(4), 2(5), 3(1), 3(2), 3(3), 3(4), 3(5), 4(1), 4(2), 5, 6(1), 6(2); drafting.
para.77	FA 1996 s.200(1); FA 1996 s.200(2), (3), (4), (5).
para.79	FA 1998 s.36(1), (2), (3), (4), (5); Annex 1, change 2.
para.80	FA 2009 s.111(1), (2), (3), (4), (5), (6), (7), (8), (9), (10), (11), (12), (13).
para.86	FA 1998 s.118(1), (2), (3), (4),(5), (6), (7), (8), (9); Communications Act 2003 (c.21) Sch.17 para.1(1).
para.95	FA 2000 s.144(1), (2), (3); Criminal Justice Act 2003 (c. 44) s.281(7), s.282(2), (3); Criminal Proceedings etc (Reform) (Scotland) Act 2007 (asp 6) s.45(1), (2), (6), (7).
para.103	FA 2003 s.199(1), (2), (3), (4), (5), (6), (7), (8), (9), (10), (11), (12), (13), (14); drafting.
para.108	F(No.2)A 2005 s.61(1), (2), (3); drafting.

<i>Provision</i>	<i>Origin</i>
para.112	FA 2007 Sch.13 para.13(1), (2), (3), (4); FA 2007 Sch.13 para.14(1), (3), (4), (5), (6), (7); FA 2007 Sch.13 para.15(1), (2), (3), (4), (5), (6), (7), (9); drafting.
Sch.8	
para.4	ICTA s.816(3).
para.7	FA 1993 s.194(4); FA 1993 s.195(1); TMA 1970 s.42(1), (1A), (9), (11), s.43(1), (2).
para.34(3)	ICTA Sch.19ABA paras.9, 10, 11.
para.73(4)	ITA 2007 s.26(1).
para.77(4)	ITA 2007 s.32.
para.108(3)	TMA 1970 s.98(Table).
para.157(3)	TMA 1970 s.98(Table).
para.259	ICTA s.784(6); ITTOIA 2005 s.49(3), (4), (5); drafting.
para.260(2)	ITA 2007 s.1016(2).
para.260(3)	ITA 2007 s.1016(2).
para.270	ICTA s.774G(7).
para.274(2)	ITA 2007 s.1016(2).
para.292	Annex 1, change 15.
para.294	CTA 2009 Sch.2 para.5.
para.296	CTA 2009 Sch.2 para.5.
para.312	FA 2007 s.53(14).
Sch.9	
para.11(1)	ICTA s.789(1); drafting.
para.11(2)	ICTA s.789(1); drafting.
para.11(3)	ICTA s.789(1); drafting.
para.11(4)	ICTA s.789(1).
para.12	TCGA 1992 s.277(2).
para.13	FA 2000 Sch.30 para.5(3).
para.14(1)	ICTA s.790(6).
para.14(2)	ICTA s.790(6).
para.15(1)	S.I. 2009/403, art.10(2).
para.15(2)	S.I. 2009/403, art.10(2).
para.16	ICTA s.795(3A); TCGA 1992 s.277(1); FA 2009 Sch.14 para.31.
para.17	FA 2009 s.59(13).
para.18	FA 2009 s.60(4).
para.19	FA 2009 s.60(4).



<i>Provision</i>	<i>Origin</i>
para.20	FA 2009 Sch.14 para.31.
para.21	FA 2009 s.57(5).
para.22(1)	S.I. 2007/2483 art.4.
para.22(2)	S.I. 2007/2483 art.4.
para.22(3)	S.I. 2007/2483 art.4.
para.22(4)	ICTA s.807A(2A); S.I. 2007/2483 art.4.
para.22(5)	ICTA s.807A(2A), (6A); FA 1996 Sch.9 para.15(3), (3A), (4); S.I. 2007/2483 arts.4, 5.
para.23	FA 2009 s.59(13).
para.24	S.I. 2009/3001 Sch.1 art.3.
para.25	FA 2009 Sch.14 para.31.
para.28	FA 2009 Sch.14 para.31.
para.29(1)	FA 1999 s.85(8).
para.30	F(No.2)A 2005 s.31(4), (5).
para.31(1)	FA 2009 Sch.15 para.97.
para.31(2)	FA 2009 Sch.15 para.98.
para.31(3)	FA 2009 Sch.15 para.97.
para.32(1)	FA 2009 Sch.15 para.99(1).
para.32(2)	FA 2009 Sch.15 para.99(2).
para.32(3)	FA 2009 Sch.15 para.99(3).
para.33(1)	FA 2009 Sch.22 para.6(1).
para.33(2)	FA 2009 Sch.22 para.6(1).
para.33(3)	FA 2009 Sch.22 para.6(2).
para.33(4)	FA 2009 Sch.22 para.6(3).
para.34	FA 2009 Sch.22 para.6(4).
para.35	FA 2008 Sch.27 paras.21, 30.
para.36(1)	S.I. 2009/403, art.10(2).
para.36(2)	S.I. 2009/403, art.10(2).
para.37(1)	FA 2005 s.56(1); FA 2006 s.96(8).
para.37(2)	FA 2005 s.56(2), (3), (4); FA 2006 s.95(11); FA 2007 s.53(13).
para.37(3)	FA 2007 s.53(14).
para.37(4)	FA 2007 s.53(14).
para.37(5)	FA 2007 s.53(14).
para.37(6)	FA 2005 s.56(1), (2), (3), (4), s.57; FA 2006 s.95(11), s.96(8); FA 2007 s.53(13), (14); drafting.

<i>Provision</i>	<i>Origin</i>
para.39(1)	S.I. 2009/2568 art.1(3).
para.39(2)	S.I. 2009/2568 art.1(3).
para.39(3)	S.I. 2009/2568 art.1(3).
para.40(1)	S.I. 2009/2568 art.1(3).
para.40(2)	S.I. 2009/2568 art.1(3).
para.40(3)	S.I. 2009/2568 art.1(3).
para.41(1)	ICTA s.780(9).
para.41(2)	ICTA s.780(9).
para.41(3)	ICTA s.780(9); ITTOIA 2005 Sch.2 para.5.
para.41(4)	ICTA s.780(8).
para.42	FA 2006 Sch.6 para.6(4).
para.43(1)	FA 2009 Sch.25 para.10.
para.43(2)	S.I. 2007/2483 art.3.
para.43(3)	S.I. 2007/2483 art.6.
para.43(4)	FA 2008 Sch.20 para.6(19).
para.43(5)	FA 2008 Sch.20 para.12(12).
para.44	FA 2009 Sch.25 para.10.
para.45(1)	S.I. 2007/2483 art.2.
para.45(2)	S.I. 2007/2483 art.6.

# TAXATION (INTERNATIONAL AND OTHER PROVISIONS) ACT 2010

## TABLE OF DESTINATIONS

This Table shows how the enactments repealed (or revoked) by the Taxation (International and Other Provisions) Act 2010, except for those that just amend other enactments, are dealt with by the Act. If a repealed enactment is rewritten in the Act, there is a reference to the relevant provision of the Act in the Rewritten provision column. If the provision is not rewritten, this is indicated in the Remarks column.

The following abbreviations are used in the Table –

### *Acts of Parliament*

ICTA	Income and Corporation Taxes Act 1988 (c. 1)
ITA 2007	Income Tax Act 2007 (c. 3)
CTA 2010	Corporation Tax Act 2010 (c. 4)
TIOPA 2010	Taxation (International and Other Provisions) Act 2010 (c. 8)

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
98 Special returns, etc (Table)	Sch.7 paras.5(3), 18(3), Sch.8 paras.108(3), 157(3)	Schedules 7 and 8 to TIOPA 2010 repeal various entries in the Table, and then rewrite them within the Table unless doing that would duplicate an entry already in the Table.

### **Finance Act 1973 (c. 51)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
38 Territorial extension of charge to income tax, capital gains tax and corporation tax (2) (7)	Sch.7 para.4	Spent commencement.
Sch.15 Territorial extension of charge to tax – supplementary provisions para.2 para.4(1) para.4(2) para.4(3) para.4A(1) para.4A(2)	Sch.7 para.4 Sch.7 paras.2, 3, 4 Sch.7 para.2 Sch.7 para.2 Sch.7 para.2 Sch.7 para.2	

**Finance Act 1973 (c. 51) (continued)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.5	Sch.7 paras.2, 3	
para.6	Sch.7 para.2	
para.7	Sch.7 para.3	
para.7A(1)	Sch.7 para.3	
para.7A(2)	Sch.7 para.3	
para.7A(3)	Sch.7 paras.2, 3	
para.7A(4)	Sch.7 para.3	
para.8	Sch.7 para.3	
para.8A(1)	Sch.7 paras.2, 3	
para.8A(2)	Sch.7 para.4	
para.8A(3)	Sch.7 para.2	
para.8A(4)	Sch.7 paras.2, 3	
para.9		Unnecessary as Schedule 15 to the Finance Act 1973 is relocated in the Taxes Management Act 1970.

**Finance Act 1974 (c. 30)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
24 Returns of persons treated as employees		
	Sch.7 paras.12, 13, 14	

**Finance Act 1982 (c. 39)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.19 Supplementary provisions relating to APRT		
para.10(7)	Sch.1 para.2	

**Finance (No. 2) Act 1987 (c.51)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
86 Supplementary provisions as to interest on overdue tax		
(3)	Sch.7 paras.2, 3	Only paragraph (b) repealed.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
6 The charge to corporation tax and exclusion of income tax and capital gains tax		
(5)		Unnecessary: signpost to repealed Part.
24 Construction of Part 2		
(1)	Sch.4 para.3	The repeals in this section have effect for income tax purposes: see CTA 2010 for the corresponding repeals for corporation tax purposes.
(5)		Subsection (5) superseded for income tax purposes by section 1008 of ITA 2007.
(6)	Sch.4 para.3	
42 Appeals against determinations under Chapter 4 of Part 3 of ITTOIA 2005		
(1)	Sch.7 para.22	
(2)	Sch.7 para.22	
(3)	Sch.7 para.22	
(4)	Sch.7 para.22	
(5)	Sch.7 para.22	
(6)	Sch.7 para.22	
(7)	Sch.7 para.22	
59 Persons chargeable		
(3)		Unnecessary: see change 15 in Annex 1 to the Explanatory Notes to TIOPA 2010.
(4)		Unnecessary: repeal is consequential on repeal of section 59(3) of ICTA.
84A Costs of establishing share option or profit sharing schemes: relief		
(1)	Sch.7 para.28	Section 84A(1)(a) of ICTA is not rewritten: applications for approval of profit sharing schemes have not been made since 5 April 2001.
(2)	Sch.7 para.28	
(3)	Sch.7 para.28	
(3ZA)	Sch.7 para.28	

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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)	Sch.7 para.28	
(4)	Sch.7 para.28	The reference to Schedule 9 to ICTA is not rewritten: applications for approval of profit sharing schemes have not been made since 5 April 2001.
(5)		Spent commencement.
152 Notification of taxable amount of certain benefits		
(1)	Sch.7 para.32	
(2)	Sch.7 para.32	
(3)	Sch.7 para.32	
(4)	Sch.7 para.32	
(5)	Sch.7 para.32	
(6)	Sch.7 para.32	
(7)	Sch.7 para.32	
337A Computation of company's profits or income: exclusion of general deductions		
(2)	Sch.7 para.39	
475 Tax-free Treasury securities: exclusion of interest on borrowed money		
(1)	Sch.7 para.43	
(2)	Sch.7 para.43	
(3)	Sch.7 para.43	
(4)	Sch.7 para.43	
(5)	Sch.7 para.43	
(8)	Sch.7 para.43	
(9)	Sch.7 para.43	
493 Valuation of oil disposed of or appropriated in certain circumstances		
(1)	Sch.1 para.2	The repeals in this section have effect for income tax purposes: see CTA 2010 for the corresponding repeals for corporation tax purposes.
(1A)	Sch.1 para.2	
(2)	Sch.1 para.2	
(3)	Sch.1 para.2	
(4)	Sch.1 para.2	

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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)	Sch.1 para.2	
(6)	Sch.1 para.2	
495 Regional development grants		
(1)	Sch.1 para.2	The repeals in this section have effect for income tax purposes: see CTA 2010 for the corresponding repeals for corporation tax purposes.
(2)	Sch.1 para.2	
(3)	Sch.1 para.2	
(4)	Sch.1 para.2	
(5)	Sch.1 para.2	
(6)	Sch.1 para.2	
(7)	Sch.1 para.2	
496 Tariff receipts and tax-exempt tariffing receipts		
(1)	Sch.1 para.2	The repeals in this section have effect for income tax purposes: see CTA 2010 for the corresponding repeals for corporation tax purposes.
(2)	Sch.1 para.2	
(3)	Sch.1 para.2	
(4)	Sch.1 para.2	
502 Interpretation of Chapter 5		
(1)	Sch.1 para.2	The repeals in this section have effect for income tax purposes: see CTA 2010 for the corresponding repeals for corporation tax purposes.
(2)	Sch.1 para.2	
700 Adjustments and information		
(5)	Sch.7 para.47	
(6)	Sch.7 para.47	Words after paragraph (b) not rewritten: they are unnecessary.
(7)		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>
770A Provision not at arm's length		
		Introduces Schedule 28AA to ICTA.
774A Meaning of "structured finance arrangement" for purposes of section 774B		
(1)	Sch.5 para.2	The repeals in this section have effect for income tax purposes: see CTA 2010 for the corresponding repeals for corporation tax purposes.
(2)	Sch.5 para.2	
(3)	Sch.5 para.2	
(4)	Sch.5 para.2	
774B Disregard of intended effects of arrangement involving disposal of assets		
(1)	Sch.5 para.2	The repeals in this section have effect for income tax purposes: see CTA 2010 for the corresponding repeals for corporation tax purposes.
(1A)	Sch.5 para.2	
(1B)	Sch.5 para.2	
(2)	Sch.5 para.2	
(3)	Sch.5 para.2	
(4)	Sch.5 para.2	
(5)		Applies for corporation tax purposes only.
(6)	Sch.5 para.2	
(7)	Sch.5 para.2	
(8)	Sch.5 para.2	
(9)		Unnecessary.
774C Meaning of "structured finance arrangement" for purposes of section 774D		
(1)	Sch.5 paras.3, 4	The repeals in this section have effect for income tax purposes: see CTA 2010 for the corresponding repeals for corporation tax purposes.
(2)	Sch.5 para.3	
(3)	Sch.5 para.3	
(4)	Sch.5 paras.3, 4	

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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)	Sch.5 para.4	
(6)	Sch.5 para.3	
(7)	Sch.5 para.3	
774D Disregard of intended effects of arrangement involving change in relation to a partnership		
(1)	Sch.5 paras.3, 4	The repeals in this section have effect for income tax purposes: see CTA 2010 for the corresponding repeals for corporation tax purposes.
(2)	Sch.5 paras.3, 4	
(2A)	Sch.5 paras.3, 4	
(3)	Sch.5 paras.3, 4	
(4)	Sch.5 paras.3, 4	
(5)		Unnecessary.
(6)	Sch.5 para.3	
(7)		Applies for corporation tax purposes only.
(8)	Sch.5 para.3	
(9)	Sch.5 para.4	
(10)		Applies for corporation tax purposes only.
(11)	Sch.5 para.4	
(12)	Sch.5 paras.3, 4	
(13)	Sch.5 paras.3, 4	
(14)		Unnecessary.
774E Sections 774B and 774D: exceptions		
(1)	Sch.5 para.5	The repeals in this section have effect for income tax purposes: see CTA 2010 for the corresponding repeals for corporation tax purposes.
(2)	Sch.5 para.5	
(3)	Sch.5 para.5	
(4)	Sch.5 para.5	
(5)	Sch.5 para.5	

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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)	Sch.5 para.5	
(7)	Sch.5 para.5	
774F Sections 774B and 774D: power to provide further exceptions		
(1)	Sch.5 para.5	The repeals in this section have effect for income tax purposes: see CTA 2010 for the corresponding repeals for corporation tax purposes.
(2)	Sch.5 para.5	
(3)	Sch.5 para.5	
774G Sections 774A to 774D: minor definitions etc		
(1)	Sch.5 para.6	The repeals in this section have effect for income tax purposes: see CTA 2010 for the corresponding repeals for corporation tax purposes.
(2)	Sch.5 paras.2, 3, 4	
(3)	Sch.5 para.6	
(4)		Unnecessary for income tax purposes as section 993 of ITA 2007 will apply: see section 1021(1) of ITA 2007.
(5)	Sch.5 para.6	
(5A)	Sch.5 para.6	
(6)	Sch.5 para.6	
(7)	Sch.8 para.270	
779 Sale and lease-back: limitation on tax reliefs		
(1)	Sch.4 para.2	The repeals in this section have effect for income tax purposes: see CTA 2010 for the corresponding repeals for corporation tax purposes.
(2)	Sch.4 para.2	
(3)	Sch.4 para.2	
(4)	Sch.4 para.2	
(5)	Sch.4 para.2	
(6)	Sch.4 para.2	
(7)	Sch.4 para.2	

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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)	Sch.4 para.2	
(9)	Sch.4 para.2	
(10)	Sch.4 para.2	
(11)	Sch.4 para.2	
(12)	Sch.4 para.2	
(13)	Sch.4 paras.2, 3	The reference in section 779(13)(f) to woodlands is not rewritten as it is obsolete.
(14)	Sch.4 para.2	
780 Sale and lease-back: taxation of consideration received		
(1)	Sch.4 para.3	The repeals in this section have effect for income tax purposes: see CTA 2010 for the corresponding repeals for corporation tax purposes.
(2)	Sch.4 para.3	
(3)	Sch.4 para.3	
(3A)	Sch.4 para.3	
(3B)	Sch.4 para.3	
(3C)	Sch.4 para.3	
(4)	Sch.4 para.3	
(6)	Sch.4 para.3	
(7)	Sch.4 para.3	
(8)	Sch.4 para.3, Sch.9 para.41(4)	
(9)	Sch.4 para.3, Sch.9 para.41(1), (2), (3)	
781 Assets leased to traders and others		
(1)	Sch.4 para.5	The repeals in this section have effect for income tax purposes: see CTA 2010 for the corresponding repeals for corporation tax purposes.
(1A)	Sch.4 para.5	
(1B)		Applies for corporation tax purposes only.
(2)	Sch.4 para.5	
(3)	Sch.4 para.5	

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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)	Sch.4 para.5	The reference in section 781(4)(e) to woodlands is not rewritten as it is obsolete.
(5)		Spent as a result of the introduction of self assessment.
(6)	Sch.4 para.5	
(7)	Sch.4 para.5	
(8)	Sch.4 para.5	
(8A)	Sch.4 para.5	
(9)	Sch.4 para.5	
782 Leased assets: special cases		
(1)	Sch.4 paras.4, 5	The repeals in this section have effect for income tax purposes: see CTA 2010 for the corresponding repeals for corporation tax purposes.
(1A)	Sch.4 para.4	
(2)	Sch.4 para.4	
(3)	Sch.4 para.4	
(4)	Sch.4 para.4	Paragraphs (a) to (c) not rewritten: unnecessary for income tax purposes as a result of change 11 in Annex 1 to the Explanatory Notes to TIOPA 2010.
(5)		Unnecessary for income tax purposes as a result of change 11 in Annex 1 to the Explanatory Notes to TIOPA 2010.
(6)	Sch.4 para.4	
(7)	Sch.4 para.4	
(8)	Sch.4 para.4	
(9)	Sch.4 para.4	
(10)	Sch.4 para.4	

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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>
783 Leased assets: supplemental		
(1)	Sch.4 para.5	The repeals in this section have effect for income tax purposes: see CTA 2010 for the corresponding repeals for corporation tax purposes.
(2)	Sch.4 para.5	
(3)	Sch.4 para.5	
(4)	Sch.4 para.5	
(5)	Sch.4 para.5	
(6)	Sch.4 para.5	
(7)	Sch.4 para.5	
(8)	Sch.4 para.5	
(9)	Sch.4 para.5	
(10)	Sch.4 para.5	
(11)	Sch.4 para.5	The definition of “control” is unnecessary for income tax purposes as section 995 of ITA 2007 will apply: see section 1021(2) of ITA 2007.
784 Leased assets subject to hire-purchase agreements		
(1)	Sch.4 para.5	The repeals in this section have effect for income tax purposes: see CTA 2010 for the corresponding repeals for corporation tax purposes.
(2)	Sch.4 para.5	
(3)	Sch.4 para.5	
(4)	Sch.4 para.5	
(5)	Sch.4 para.5	
(6)	Sch.8 para.259	

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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>
785 Meaning of “asset”, “capital sum” and “lease” for purposes of sections 781 to 784		
	Sch.4 paras.4, 5	The repeals in this section have effect for income tax purposes (and the definition of “lease” is also repealed as applied by section 97(6) of the Finance Act 1999): see CTA 2010 for the corresponding repeals for corporation tax purposes. The reference to woodlands is not rewritten as it is obsolete.
786 Transactions associated with loans or credit		
(1)	Sch.5 para.7	The repeals in this section have effect for income tax purposes: see CTA 2010 for the corresponding repeals for corporation tax purposes.
(2)	Sch.5 para.7	
(3)	Sch.5 para.7	
(3A)	Sch.5 para.7	
(5)	Sch.5 para.7	
(5ZA)	Sch.5 para.7	
(5A)	Sch.5 para.7	
(6)	Sch.5 para.7	
(7)	Sch.5 para.7	
(8)		Unnecessary for income tax purposes as section 993 of ITA 2007 will apply: see section 1021(1) of ITA 2007.
787 Restriction of relief for payments of interest		
(1)	Sch.7 para.52	
(2)	Sch.7 para.52	
788 Relief by agreement with other territories		
(1)	2(1), (2), (3)	
(3)	6(1), (2), (3), (4)	
(4)	18(1), (3)	
(5)	4(1), (2), (3), 20(1), (2), (3), (4), (5), (6), (7)	

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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)	6(6)	
(7)	134(1), (3), (4), (5), (6)	
(8)	3(1), (2)	
(9)	5(1)	
(10)	5(2)	
789 Arrangements made under old law		
(1)	Sch.9 para.11(1), (2), (3), (4)	
(3)		Unnecessary.
790 Unilateral relief		
(1)	18(1), (3)	
(2)		Unnecessary.
(3)	8(1), 18(1), (3), 21(1), 41(5)	
(4)	9(1), (2), (3)	
(5)	9(7), (8), 10(4), 11(1), 12(1), 13(1), (2), 14(1), (2), 15(1), (2), 16(1), (2)	Section 790(5)(c)(iii) is not rewritten: it is a spent reference to a repealed enactment.
(6)	12(2), 14(2), (3), (4), (5), 15(2), (3), (4), (5), (6), (10), 16(2), (3), (4), (5), (6), (10), Sch.9 para.14(1), (2)	
(6A)	14(3), 15(3), 16(3)	
(7)	15(6), 16(6)	
(8)	15(6), (7), (8), (10), 16(6), (7), (8), (10)	
(9)	15(9), 16(9)	
(10)	12(3), (4)	
(10A)	17(1)	
(10B)	17(2), (3)	The words "double taxation" are not rewritten: they are unnecessary.
(10C)	17(4), (5)	
(11)	134(2), (3), (4), (5), (6)	The reference to a chargeable gain being entrusted to a person for payment is not rewritten: it is 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>
(12)	8(2), (3), 9(1), (2), (4), (5), (6), 29(2), (4), 30(3), (4), 129(3), (4)	
791 Power to make regulations for carrying out section 788		
	7(1), (2), (3), (4), (5)	
792 Interpretation of credit code		
(1)	18(1), 21(1), (2), 26(1), 27, 28(5), 30(6)	
(2)	63(6), 64(7), 68(8), 70(4), 71(5)	
(3)	18(3), 21(1)	
793 Reduction of United Kingdom taxes by amount of credit due		
(1)	18(1), (2), (4)	
(2)	18(5)	
(3)	18(6)	
793A No double relief etc		
(1)	25(1), (2)	
(2)	9(8), 10(4), 11(2)	
(3)	9(8), 10(4), 11(3)	
794 Requirement as to residence		
(1)	26(1), (2)	
(2)	28(1), (2), (3), (4), 29(1), (2), (3), (4), 30(1), (2), (3), (4), (5)	
795 Computation of income subject to foreign tax		
(1)	32(1), (2)	
(2)	31(1), (2), (3)	
(3)	31(4), 32(5)	
(3A)	Sch.9 para.16	
(4)	31(5)	
(5)	31(6), 32(6)	
795A Limits on credit: minimisation of the foreign tax		
(1)	33(1)	
(2)	33(2)	
(3)	33(3)	

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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>
796 Limits on credit: income tax		
(1)	36(1), (2), (4), (5), 40(1), (2), (4), (5)	
(2)	36(2), (3), (4), 40(2), (3), (4)	
(2A)	36(6)	
(3)	41(1), (2), (4), (5)	
797 Limits on credit: corporation tax		
(1)	42(1), (2)	
(2)	42(2), (3), (4)	
(2A)	43(1), (2)	
(3)	42(3), 52(1), (2), 54(2), 56(2)	
(3A)	42(3), 55(1), (2), (3), (4), (5)	
(3B)	42(3), 53(1), (2)	
(6)	53(3)	
797A Foreign tax on items giving rise to a non-trading credit: loan relationships		
(1)	50(1), (3), (4), 54(1), (3), (6), (7), 55(2), (3), (6)	
(2)	50(2), (4)	
(3)	42(3), 54(2)	
(4)	54(2), (7)	
(5)	54(2), (5), (7)	
(6)	42(3), 53(1), (2)	
(7)	42(3), 54(3), (4), (5)	
(8)	53(3)	
797B Foreign tax on items giving rise to a non-trading credit: intangible fixed assets		
(1)	51(1), (3), (4), 56(4), (5)	
(2)	51(2)	
(3)	42(3), 56(1), (2)	
(4)	56(3), (5)	
798 Section 796: trade income		
(1)	37(1)	
(1A)	37(2), (3), (4), (5), (6)	

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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)	37(4)	The words “charges or expenses” have not been rewritten because in the particular context they add nothing to “deductions”.
(3)	37(6)	
(4)	38(1), (2), (3)	
(5)	37(7)	Section 798(5)(c) not rewritten: it is a spent reference to provisions repealed by paragraph 49 of Schedule 7 to the Finance Act 2008.
798A Section 797: trade income		
(1)	44(1)	
(2)	44(2)	References in section 798A(2) and (3) to gains are not rewritten: they are unnecessary as they refer to chargeable gains, which are not trade income.
(3)	44(3), (4), (5)	See remark for subsection (2).
(3A)	44(3), 49(1)	
(3B)	49(2)	
(3C)	49(3), (4)	
(4)	44(6)	
(5)	44(7)	
798B Section 798A: special cases		
(1)	46(1), (2)	
(2)	46(3), (4)	
(3)	47(1), (2), (3)	
(4)	45(1)	
(4A)	45(2)	
(4B)	45(3)	
(4C)	45(4), (5), (6)	
(5)	48(1), (2), (3), (4), (5)	
798C Disallowed credit: use as deduction		
(1)	35(1), (3)	

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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)	35(2), (4)	
(3)	35(5)	
(4)	35(6)	
799 Computation of underlying tax		
(1)	57(1), (2), 58(1), 61	
(1A)	57(2), 58(1)	
(1B)	60(1), (2), (3)	
(2)	57(2), 58(1), 61	
(2A)	57(3)	
(3)	59(1), (2), (3), (4), (5), 62(1), (2), (3), (4)	
(3A)	59(2), (3)	
(4)	59(4), (5), (6), (7), 62(2), (4), (5), (6), (7)	
(5)	59(4), (5)	
(6)	59(8)	
(7)	59(8)	
801 Dividends paid between related companies: relief for UK and third country taxes		
(1)	63(1), (5), 64(1), (2), 65(2)	
(1A)	63(3), (4)	
(2)	64(1), (3), (4), (5), 65(1), (2), (3), (4)	
(2A)	65(6), (7)	
(3)	64(1), (4), (5), 65(1), (2), (3), (4), (6), (7)	
(4)	65(4), 66(1), (2), (3)	
(5)	63(2), 64(6)	
(5A)	64(6), 65(5)	
801A Restriction of relief for underlying tax		
(1)	67(1), (2), (3), (4), (5)	
(2)	67(6)	
(3)	67(7)	
(4)	67(7)	
(5)	67(8)	

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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)	68(1), (2)	
(7)	68(1), (3), (4)	
(8)	68(9)	
(9)	68(6)	
(10)	68(5)	
(11)	68(7)	
801B Dividends paid out of transferred profits		
(1)	69(1)	
(2)	69(2)	
(3)	69(3)	
803 Underlying tax reflecting interest on loans		
(1)	70(1)	
(2)	70(2)	
(3)	70(2)	
(10)	70(3)	
803A Foreign taxation of group as a single entity		
(1)	71(1)	
(2)	71(2), (3)	
(3)	71(4)	
804 Relief against income tax in respect of income arising in years of commencement		
(1)	22(1), (2)	
(2)	22(3)	
(3)	22(4), (5), (6)	
(4)	22(7)	
(5)	24(1)	
(5A)	24(2), (3), (4)	
(5B)	24(4), (5), (6)	
(5C)	24(7)	
(7)	23(1), (2), (3)	
(8)	22(1), (5), (8), 24(8)	
804ZA Schemes and arrangements designed to increase relief		
(1)	81(1), (2), 82(2)	

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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)	82(2)	
(3)	82(3)	
(4)	82(4)	
(5)	82(5)	
(6)	82(5), (6), 95(4)	
(7)	82(6)	
(8)	81(2)	
(9)	89(1), (2)	
(10)	89(1), (3)	
(11)	83(1)	
(11A)	81(4), 82(7), 89(4)	
(12)	95(4), (8)	
804ZB Effect of notice under section 804ZA		
(1)	90(1)	
(2)	90(1), (2)	
804ZC Notices under section 804ZA: further provision		
(1)	91(1)	
(2)	91(1), (2)	
(3)	92(1), (2)	
(4)	92(3)	
(5)	92(4)	
(6)	92(6), 94(1), (2), (3), (4), (5), (6), (7)	
(7)	92(5)	
(8)	93(1), (2)	
(9)	93(3), (5)	
(10)	93(4), (5)	
(11)	91(3), 93(6)	
(12)	95(3), (6), (7)	
804A Life assurance companies with overseas branches etc: restriction of credit		
(1)	96(1)	
(1A)	96(2)	

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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>
(1B)	96(3)	
(2)	96(4)	
(3)	96(5)	
(4)	96(6)	
(5)	96(7)	
804B Insurance companies carrying on more than one category of business: restriction of credit		
(1)	97(1)	
(2)	97(2)	
(3)	97(3)	
(3A)	97(4)	
(4)	97(5)	
(5)	97(6)	
(6)	98(2)	
(7)	98(3)	
(7A)	98(4)	
(8)	97(7)	
(9)	97(8)	
804C Insurance companies: allocation of expenses etc in computation under section 35 of CTA 2009		
(1)	99(1)	
(2)	99(2)	
(3)	100(1)	
(4)	101(1), (3)	
(5)	99(3)	
(6)	100(2)	
(7)	100(3)	
(8)	100(4)	
(9)	101(2)	
(10)	99(4)	
(11)	99(5)	
(12)	99(6)	
(13)	99(7), 104(1), (2), (3)	

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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)	102(1), 103(1)	
804D Interpretation of section 804C in relation to life assurance business etc		
(1)	102(1)	
(2)	102(2)	
(3)	102(3)	
(4)	102(4)	
(5)	102(5)	
804E Interpretation of section 804C in relation to other insurance business		
(1)	103(1)	
(2)	103(2)	
(3)	103(3)	
(4)	103(4)	
(5)	103(5)	
(6)	103(6)	
(7)	103(7)	
804G Reduction in credit: payment by reference to foreign tax		
(1)	34(1)	
(2)	34(2)	
(3)	34(3)	
805 Elections against credit		
	27	
806 Time limit for claims etc		
(1)	19(1), (2), (3)	The words “subsection (2) below” are unnecessary, especially since subsections (1) and (2) of section 806 are rewritten in different sections of TIOPA 2010.
(2)	79(1), (2), (3)	
(3)	80(1), (2), (3)	
(4)	80(3)	
(5)	80(1), (5)	
(6)	80(4)	

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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>
806L Carry forward or carry back of unrelieved foreign tax		
(1)	72(1)	
(2)	73(1), (4), 74(4)	
(3)	74(1), (2), (3)	
(4)	72(1), 74(2), (3)	
(5)	72(2)	
(6)	73(3)	
(7)	78(1), (2)	
806M Provisions supplemental to section 806L		
(1)	73(2), 75(1), (2), 76(1), (2), 77(1), (2), (3), 78(1), (2)	
(2)	73(2)	
(3)	76(1)	
(4)	75(1), (2), (3)	
(5)	77(1)	
(6)	77(2)	
(7)	77(3)	
807 Sale of securities with or without accrued interest		
(1)	10(1), (2), (3), (5)	The words “and shall be treated as if it were allowed under section 790(4)” are unnecessary as a result of section 807(1) of ICTA being rewritten in the provisions defining “unilateral relief arrangements”.
(2)	39(1), (2), (3), (4), (5)	
(3)		Unnecessary.
(4)	112(1), (2)	
(5)	10(6), 39(6)	
807A Disposals and acquisitions of company loan relationships with or without interest		
(1)	107(1), 108(1)	
(2)	107(2), 108(2)	
(2A)	108(3), 109(1), 110(1), Sch.9 para.22(4), (5)	

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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>
(6A)	109(2), 110(2), Sch.9 para.22(5)	
(6B)	109(2), (3)	
(6C)	110(2), (3)	
(7)	107(3)	
807B Introduction to section 807C		
(1)	116(1)	
(2)	116(2)	
(3)	116(3)	
(4)	116(4)	
(5)	116(5)	
(6)	116(6)	
(7)	116(7)	
(8)	116(8)	
(9)	123	
807C Tax treated as chargeable in respect of transfer of loan relationship, derivative contract or intangible fixed assets		
(1)	117(1)	
(2)	117(2)	
(3)	117(3)	
(4)	117(4)	
(5)	117(5)	
(6)	117(6)	
807D Introduction to section 807E		
(1)	118(1)	
(2)	118(2)	
(3)	118(3)	
(4)	118(4)	
(5)	118(5)	
(6)	118(6)	
(7)	118(7)	
(8)	118(8)	
(9)	118(9)	

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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)	118(10)	
(11)	118(11), 123	
(12)	119(6)	
807E Tax treated as chargeable in respect of transfer of loan relationship, derivative contract or intangible fixed assets		
(1)	119(1)	
(2)	119(2)	
(3)	119(3)	
(4)	119(4)	
(5)	119(5)	
807F Introduction to section 807G		
(1)	120(1)	
(2)	120(2)	
(3)	120(3)	
(4)	120(4)	
(5)	120(5)	
(6)	120(6), 123	
807G Tax treated as chargeable in respect of relevant transactions		
(1)	121(1)	
(2)	121(2)	
(3)	121(3)	
808A Interest: special relationship		
(1)	131(1), (2)	
(2)	131(3)	
(3)	131(6)	
(4)	131(5)	
(5)	131(4)	
808B Royalties: special relationship		
(1)	132(1), (2)	
(2)	132(3)	
(3)	132(4)	
(4)	132(5)	

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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)	133(1)	
(6)	133(2), (3), (4)	
(7)	133(2), (4)	
(8)	132(6)	
(9)	132(7), (8), 157(1), 158(4), 159(1), 160(1)	
809 Relief in respect of discretionary trusts		
(1)	111(1), (2), (3), (4), (5), (6)	
(2)	111(7)	
811 Deduction for foreign tax where no credit allowable		
(1)	112(1), (6)	
(2)	112(4)	
(3)	112(5)	
(3A)	112(3)	
(3B)	112(7)	
(4)	114(1), (2), (3), (4)	
(5)	115(1), (3), (4)	
(6)	115(4)	
(7)	115(1), (7)	
(8)	115(5)	
(9)	115(5)	
(10)	115(6)	
815A Transfer of a non-UK trade		
(1)	122(1), (2)	
(2)	122(1), (3), (4)	
(5)	122(5)	
(6)	122(2), 123	
815AZA UK residents and foreign enterprises		
(1)	130(1), (4)	
(2)	130(2), (3)	
(3)	130(6)	
(4)	130(5)	

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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>
815AA Mutual agreement procedure and presentation of cases under arrangements		
(1)	124(1)	
(2)	124(2), (3)	
(3)	124(4)	
(4)	125(1)	
(5)	125(2)	
(6)	125(3)	
815B The Arbitration Convention		
(1)	127(1), (2)	
(2)	127(3), (4)	
(3)	127(5)	
(4)	126	
816 Disclosure of information		
(1)	129(1), (2), (3), (4)	
(2A)	126, 128(1)	
(3)	Sch.8 para.4	
(4)		Spent.
(5)	128(2), 129(5)	
828 Orders and regulations made by the Treasury or the Board		
(4)		Unnecessary reference to section 791 of ICTA repealed.
Sch.19ABA Modification of life assurance provisions of the Corporation Tax Acts in relation to BLAGAB group reinsurers		
para.9	Sch.8 para.34(3)	
para.10	Sch.8 para.34(3)	
para.11	Sch.8 para.34(3)	
Sch.28AA Provision not at arm's length		
para.1(1)	147(1), (2), (4), 148(1), (3)	
para.1(2)	147(1), (2), (3), (4), (5), (6)	
para.1(3)	151(2)	
para.1A(1)	152(1)	
para.1A(2)	152(2), (3)	
para.1A(3)	152(4)	

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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.1A(4)	152(5)	
para.1A(5)	152(6)	
para.1A(6)	154(1), (3)	
para.1A(7)	154(1), (4), 175(5), 191(4), 192(6), 197(10), 201(9)	
para.1A(8)	154(1), (5), 204(4)	
para.1A(9)	154(1), (2), (6), 175(3), 181(4), 191(2), 197(8), 199(7), 201(7)	
para.1A(10)	154(1), (7), 175(4), 181(5), 191(3), 197(9), 199(8), 201(8)	
para.1B(1)	153(1)	
para.1B(2)	153(2), (3)	
para.1B(3)	153(4)	
para.1B(4)	153(5)	
para.1B(5)	153(6)	
para.1B(6)	154(1)	
para.2(1)	164(1), (2)	
para.2(2)	164(3)	
para.2(3)	164(4)	
para.3(1)	150(1)	
para.3(2)	150(2)	
para.3(3)	150(3)	
para.3(4)	150(4)	
para.3(5)	150(5)	
para.4(1)	157(1), (2)	
para.4(2)	158(2), (3), (4), 159(1), (2), 160(1), (2)	
para.4(3)	159(3)	
para.4(4)	159(4)	
para.4(5)	159(5)	
para.4(6)	159(6)	
para.4(7)	160(3)	
para.4(8)	160(4)	
para.4(9)	160(5)	

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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.4(10)	159(7), 160(6)	
para.4(11)	163(1), (2), (3)	
para.4(12)	163(4)	
para.4A(1)	158(2), 161(1), (2)	
para.4A(2)	158(3), 162(1), (2)	
para.4A(3)	161(3), 162(3)	
para.4A(4)	161(4), 162(4)	
para.4A(5)	161(5), 162(5)	
para.4A(6)	148(4), 161(6), 162(6)	
para.4A(7)	149(3), (4)	
para.4B(1)	148(1), (2)	
para.4B(2)	148(4)	
para.5(1)	155(1), (2), (3), (4)	
para.5(7)	155(5)	
para.5(8)	155(6)	
para.5(9)	155(6)	
para.5A(1)	165(1)	
para.5A(2)	165(2)	
para.5A(3)	165(3)	
para.5A(4)	165(4)	
para.5B(1)	166(1)	
para.5B(2)	166(2), 167(1)	
para.5B(3)	167(2)	
para.5B(4)	167(3)	
para.5B(5)	167(4)	
para.5B(6)	167(5)	
para.5B(7)	167(4)	
para.5C(1)	168(1), (2)	
para.5C(2)	169(1), (2)	
para.5C(3)	169(1), (3)	
para.5C(4)	169(1), (4)	
para.5C(5)	170(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>
para.5C(6)	170(2)	
para.5C(7)	170(3)	
para.5C(8)	171(1)	
para.5C(9)	171(2)	
para.5C(10)	171(3)	
para.5C(11)	171(4)	
para.5C(12)	169(5), 171(5)	
para.5D(1)	172(1), (2)	
para.5D(2)	172(3)	
para.5D(3)	172(4)	
para.5D(4)	172(5)	
para.5D(5)	172(6)	
para.5D(6)	172(7)	
para.5E(1)	173(1)	
para.5E(2)	173(2), (6)	
para.5E(3)	173(3), (6)	
para.5E(4)	173(4), (6)	
para.5E(5)	173(5)	
para.5E(6)	173(7)	
para.6(1)	174(1)	
para.6(2)	174(2), (3), (4)	
para.6(3)	176(1), (2)	
para.6(4)	176(3)	
para.6(4A)	175(1), (3), (4), (5)	
para.6(4B)	175(2)	
para.6(4C)	158(2), (3), 161(1), 162(1)	
para.6(5)	177(1), (2), (3), (6)	
para.6(6)	177(4), (5), (6)	
para.6(7)	178(1), (2), 190	
para.6A(1)	174(4), 180(1), (2)	
para.6A(2)	180(2)	
para.6A(3)	180(3)	

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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.6B(1)	179(1)	
para.6B(2)	179(2)	
para.6B(3)	179(3)	
para.6B(4)	179(4)	
para.6C(1)	181(1), (4), (5)	
para.6C(2)	181(2), (3)	
para.6C(3)	182(1), (2)	
para.6C(4)	182(3)	
para.6C(5)	182(4), (5)	
para.6C(6)	183(1), (2)	
para.6C(7)	183(3)	
para.6C(8)	183(4), 215	
para.6C(9)	183(5)	
para.6C(10)	184(1), 190	
para.6C(11)	184(2), (3)	
para.6C(12)	184(4), (5)	
para.6D(1)	191(1), (5)	
para.6D(2)	192(1), (2), (4)	Closing words of first sentence not rewritten as unnecessary.
para.6D(3)	192(3)	
para.6D(4)	193(1)	
para.6D(5)	193(2)	
para.6D(6)	193(3)	
para.6D(7)	193(4)	
para.6D(8)	194(1), (2)	
para.6D(9)	194(3)	
para.6D(10)	191(2), (3), (4), 192(6)	
para.6D(11)	192(5)	
para.6E	187(1), (2), (3), (4), (5), (6)	
para.7(1)	188(1), (2), (3)	
para.7(2)	188(4), (5)	
para.7(3)	189(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>
para.7(4)	189(2)	
para.7(5)	188(6), 189(3)	
para.7(6)	188(7)	
para.7A(1)	195(1), (2), (3), (4), (5), 196(1)	
para.7A(2)	196(1), (2)	
para.7A(3)	196(3), (4)	
para.7B(1)	199(1), (2), (3), (4), (5), 204(3)	
para.7B(2)	199(1), 200(1), 201(1), (6), 202(1)	
para.7B(3)	199(6), 204(1)	
para.7B(4)	200(1), 202(1)	
para.7B(5)	203(1), (7)	
para.7B(6)	203(1), (2), (3), (4), (9)	
para.7B(7)	203(1), (5)	
para.7B(8)	203(6)	
para.7B(9)	203(8), 204(2)	
para.7B(10)	199(7), (8), 204(4)	
para.7C(1)	197(1), (2), (3), (4), (5), (6), (7), (8), (9), (10), 198(1)	
para.7C(2)	198(1), (2)	
para.7D(1)	201(1), (2), (3), (4), (5), (7), (8), (9)	
para.7D(2)	201(1), (6), 202(1), 203(1), (2), (3), (4), (5), (6), (7), (8), (9), 204(1)	
para.7D(3)	201(5)	
para.7D(4)	202(1)	
para.9(1)	147(1), 217(3)	
para.9(2)	217(4)	
para.9(3)	217(5)	
para.9(4)	217(3), (6)	
para.9(5)	217(7)	
para.10	147(7)	
para.11(1)	205(1), 206(1), (2), (3), (4)	

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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.11(3)	147(1), 149(2), 205(1), (2), (3)	
para.11(4)	205(4), (5)	
para.12(1)	212(2)	
para.12(2)	212(1)	
para.12(4)	212(3)	
para.12(5)	212(4)	
para.13(1)	213(1), 214(1), (2)	
para.13(2)	213(2), 214(3)	
para.14(1)	149(1), 151(1), 156(1), (2), 164(5), 188(8), 216(1), (2), (3)	
para.14(2)	217(1), (2)	
para.14(3)	188(9)	
para.14(4)	215	
para.14(5)	207(1), (2), (3), (4), (5)	
Sch.28AB Section 804ZA: prescribed schemes and arrangements		
para.1(1)	83(1), (2)	
para.1(2)	83(1), (4)	
para.1(3)	83(3), (7)	
para.1(4)	83(5)	
para.1(5)	83(6)	
para.2	84(1), (2)	
para.3(1)	85(1)	
para.3(2)	85(2), (3)	
para.3(3)	85(3), (4)	
para.4(1)	86(1), (4)	
para.4(2)	86(2)	
para.4(3)	86(3)	
para.5(1)	87(1)	
para.5(2)	87(2)	
para.5(3)	87(3)	
para.5(4)	87(4)	
para.6(1)	88(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>
para.6(2)	88(2)	
para.6(3)	88(3)	
para.6(4)	88(4)	
para.6(5)	88(5)	

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
130 Provisions for securing payment by company of outstanding tax		
(1)	Sch.7 para.54	The reference to Treasury consent is unnecessary and is therefore not rewritten.
(2)	Sch.7 para.54	
(3)	Sch.7 para.54	
(4)	Sch.7 para.54	
(5)	Sch.7 para.54	
(6)		Unnecessary.
(7)	Sch.7 para.54	
(8)	Sch.7 para.54	
(9)		Unnecessary.
(9A)		Unnecessary.
(10)		Spent commencement.
131 Penalties for failure to comply with section 130		
(1)	Sch.7 para.54	
(2)	Sch.7 para.54	
(3)	Sch.7 para.54	
(4)	Sch.7 para.54	
(5)	Sch.7 para.54	The reference to, and definition of, Treasury consent are unnecessary and are therefore not rewritten.
(6)	Sch.7 para.54	
132 Liability of other persons for unpaid tax		
(1)	Sch.7 para.54	
(2)	Sch.7 para.54	

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	Sch.7 para.54	
(4)	Sch.7 para.54	
(5)	Sch.7 para.54	
(6)	Sch.7 para.54	

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
151 Assessment of trustees etc		
(1)	Sch.7 para.58	
(2)	Sch.7 para.58	
(4)		Spent commencement.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
62 Expenditure on and under abandonment guarantees		
(1)	Sch.1 para.2	The repeals in this section have effect for income tax purposes: see CTA 2010 for the corresponding repeals for corporation tax purposes.
(2)	Sch.1 para.2	
(3)	Sch.1 para.2	
(4)	Sch.1 para.2	
(5)	Sch.1 para.2	
63 Relief for reimbursement expenditure under abandonment guarantees		
(1)	Sch.1 para.2	The repeals in this section have effect for income tax purposes: see CTA 2010 for the corresponding repeals for corporation tax purposes.
(2)	Sch.1 para.2	
(3)	Sch.1 para.2	
(4)	Sch.1 para.2	
(5)	Sch.1 para.2	
(6)	Sch.1 para.2	

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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>
(7)	Sch.1 para.2	
(8)	Sch.1 para.2	
64 Relief for expenditure incurred by participator in meeting defaulter's abandonment expenditure		
(1)	Sch.1 para.2	The repeals in this section have effect for income tax purposes: see CTA 2010 for the corresponding repeals for corporation tax purposes.
(2)	Sch.1 para.2	
(3)	Sch.1 para.2	
(4)	Sch.1 para.2	
(5)	Sch.1 para.2	
65 Reimbursement by defaulter in respect of certain abandonment expenditure		
(1)	Sch.1 para.2	The repeals in this section have effect for income tax purposes: see CTA 2010 for the corresponding repeals for corporation tax purposes.
(2)	Sch.1 para.2	
(3)	Sch.1 para.2	
(4)	Sch.1 para.2	
(5)	Sch.1 para.2	
(6)	Sch.1 para.2	
(7)	Sch.1 para.2	
(8)	Sch.1 para.2	

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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>
151F Treatment of alternative finance arrangements		
(1)	Sch.2 para.44	
(2)	Sch.2 para.44	
(3)	Sch.2 para.44	

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
277 Double taxation relief		
(1)	2(1), (2), (3), 3(1), (2), 6(3), (7), 8(2), (3), 9(2), (5), (6), 18(1), (2), (5), 19(2), 26(1), (3), (4), 27, 28(5), (6), 30(2), (4), (5), (6), (7), 31(1), (2), (4), 32(1), (2), (5), 35(3), (4), (5), 40(1), (2), (3), (4), (5), 41(1), (2), (4), 57(1), 79(1), (2), 80(6), 81(5), 82(2), (7), 84(1), 85(5), 87(5), (6), 88(2), 95(2), 105, 106(4), 124(1), 125(1), 129(3), (4), 134(1), (2), (3), (4), (5), Sch.9 para.16	
(1A)	32(3)	
(1B)	32(2), (4)	
(1C)	32(6)	
(2)	Sch.9 para.12	
(3)	106(1), (2), (3), (5)	
(4)	129(1), (2), (3), (4)	
278 Allowance for foreign tax		
(1)	113(1), (2), (3)	
(2)	114(1), (2), (3), (4)	
(3)	115(2), (3), (4)	
(4)	115(4)	
(5)	115(5)	
(6)	115(5)	
(7)	115(6)	

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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>
66 Banks etc in compulsory liquidation		
		Introduces Schedule 12 to the Finance (No.2) Act 1992. This repeal has effect for income tax purposes: see CTA 2010 for the corresponding repeal for corporation tax purposes.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>	
Sch.12 Banks etc in compulsory liquidation			
para.1(1)	Sch.7 para.71	The repeals in this Schedule have effect for income tax purposes: see CTA 2010 for the corresponding repeals for corporation tax purposes.	
para.1(2)	Sch.7 para.71		
para.2(1)	Sch.7 para.71		
para.2(2)	Sch.7 para.71		
para.2(3)	Sch.7 para.71		
para.2(4)	Sch.7 para.71		
para.2(5)	Sch.7 para.71		
para.3(1)	Sch.7 para.71		
para.3(1A)			Applies for corporation tax purposes only.
para.3(2)	Sch.7 para.71		
para.3(3)	Sch.7 para.71		
para.3(4)	Sch.7 para.71		
para.3(5)	Sch.7 para.71		
para.4(1)	Sch.7 para.71		
para.4(2)	Sch.7 para.71		
para.5	Sch.7 para.71		
para.6(1)	Sch.7 para.71		
para.6(2)	Sch.7 para.71		
para.7		Spent commencement.	

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
72 Car and fuel benefits: 1994 – 95 onwards		
		Introduced Schedule 3 to the Finance Act 1993.
194 Double taxation relief in relation to petroleum revenue tax		
(1)	2(1), (2), (3), 3(1), (2), (3), 6(4), 124(1), 125(1)	
(2)		Spent transitional.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	6(4)	
(4)	Sch.8 para.7	
(5)	129(1), (2), (3), (4)	
195 Interpretation of Part 3 and consequential amendments of assessments etc		
(3)		Repeal of unnecessary words.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
126 UK representatives of non-residents		
(1)	Sch.6 paras.27, 33	
(2)	Sch.6 paras.3, 25	
(3)	Sch.6 paras.3, 25	
(4)	Sch.6 paras.3, 25	
(5)	Sch.6 paras.3, 25	
(6)	Sch.6 paras.4, 26	
(7)	Sch.6 paras.4, 26	
(7A)	Sch.6 paras.4, 26	
(8)	Sch.6 paras.17, 27	
(9)		Spent commencement.
(10)	Sch.6 para.2	
127 Persons not treated as UK representatives		
(1)	Sch.6 paras.5, 6, 7, 8, 9	
(2)	Sch.6 paras.6, 10	
(3)	Sch.6 paras.7, 11	
(4)	Sch.6 para.12	
(5)	Sch.6 para.13	
(6)	Sch.6 para.13	
(7)	Sch.6 para.13	
(8)	Sch.6 para.14	
(9)	Sch.6 para.15	
(10)	Sch.6 para.15	



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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>
(11)	Sch.6 para.15	
(12)	Sch.6 para.17	
(13)	Sch.6 para.17	
(14)	Sch.6 para.16	
(15)	Sch.6 paras.5, 6, 7, 16	
(16)	Sch.6 para.9	References relating to corporate members of Lloyd's not rewritten as unnecessary.
(17)	Sch.6 para.15	Words applying section 993 of ITA 2007 not rewritten as that section will apply as a result of section 1021(1) of ITA 2007.
(18)	Sch.6 para.11	
(19)		Spent commencement.
Sch.23 Obligations etc imposed on UK representatives		
para.1(1)	Sch.6 paras.18, 19, 28, 29	
para.1(2)	Sch.6 paras.18, 28	
para.2	Sch.6 paras.19, 29	
para.3	Sch.6 paras.20, 30	
para.4(1)	Sch.6 paras.20, 30	
para.4(2)	Sch.6 paras.20, 30	
para.4(3)	Sch.6 paras.20, 30	
para.5(1)	Sch.6 paras.21, 31	
para.5(2)	Sch.6 paras.21, 31	
para.6	Sch.6 paras.22, 32	
para.7(1)	Sch.6 paras.23, 33	
para.7(2)	Sch.6 paras.23, 33	

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
200 Domicile for tax purposes of overseas electors		
(1)	Sch.7 para.77	Section 200 of the Finance Act 1996 continues in force for capital gains tax, and inheritance tax, purposes.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
82 Finance leases and loans		
		Introduces Schedule 12 to the Finance Act 1997.
Sch.12 Leasing arrangements: finance leases and loans		
para.1(1)	Sch.3 para.3	
para.1(2)	Sch.3 para.3	
para.2(1)	Sch.3 para.3	
para.2(1A)	Sch.3 para.3	
para.2(2)	Sch.3 para.3	
para.2(3)	Sch.3 para.3	
para.2(4)	Sch.3 para.3	
para.3(1)	Sch.3 para.3	
para.3(2)	Sch.3 para.3	
para.3(3)	Sch.3 para.3	
para.3(4)	Sch.3 para.3	
para.3(5)	Sch.3 para.3	
para.3(7)	Sch.3 para.3	
para.3(8)	Sch.3 para.3	
para.4(1)	Sch.3 para.3	
para.4(2)	Sch.3 para.3	
para.4(3)	Sch.3 para.3	
para.4(4)	Sch.3 para.3	
para.4(5)	Sch.3 para.3	
para.5(1)	Sch.3 para.3	
para.5(2)	Sch.3 para.3	
para.6(1)	Sch.3 para.3	

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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.6(2)	Sch.3 para.3	
para.6(3)	Sch.3 para.3	
para.6(4)	Sch.3 para.3	
para.6(5)	Sch.3 para.3	
para.6(6)	Sch.3 para.3	
para.6(7)	Sch.3 para.3	
para.6(8)	Sch.3 para.3	
para.6(9)	Sch.3 para.3	
para.7(1)	Sch.3 para.3	
para.7(2)	Sch.3 para.3	
para.7(3)	Sch.3 para.3	
para.7(4)	Sch.3 para.3	
para.9(1)	Sch.3 para.3	
para.9(2)	Sch.3 para.3	
para.9(3)	Sch.3 para.3	
para.9(4)	Sch.3 para.3	
para.9(5)	Sch.3 para.3	
para.9(6)	Sch.3 para.3	
para.9(7)	Sch.3 para.3	
para.10(1)	Sch.3 para.3	
para.10(2)	Sch.3 para.3	
para.10(3)	Sch.3 para.3	
para.10(4)	Sch.3 para.3	
para.10(5)	Sch.3 para.3	
para.10(6)	Sch.3 para.3	
para.10(7)	Sch.3 para.3	
para.11(1)	Sch.3 para.3	
para.11(2)	Sch.3 para.3	
para.11(3)	Sch.3 para.3	
para.11(4)	Sch.3 para.3	
para.11(5)	Sch.3 para.3	
para.11(6)	Sch.3 para.3	

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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.11(7)	Sch.3 para.3	
para.11(8)	Sch.3 para.3	
para.11(9)	Sch.3 para.3	
para.11(10)	Sch.3 para.3	
para.11(11)	Sch.3 para.3	
para.11(12)	Sch.3 para.3	
para.11(13)	Sch.3 para.3	
para.11(14)	Sch.3 para.3	The extended definition of “the Capital Allowances Act” is not rewritten: it is not needed following the repeal of section 532 of ICTA by the Corporation Tax Act 2009.
para.12(1)	Sch.3 para.7	
para.12(2)	Sch.3 para.7	
para.12(3)	Sch.3 para.7	
para.12(4)	Sch.3 para.7	
para.12(5)	Sch.3 para.3	
para.12(6)	Sch.3 paras.3, 7	
para.12(7)	Sch.3 para.3	
para.13(1)	Sch.3 para.3	
para.13(2)	Sch.3 para.3	
para.13(3)	Sch.3 para.3	
para.13(4)	Sch.3 para.3	
para.13(5)	Sch.3 para.3	
para.13(6)	Sch.3 para.3	
para.14	Sch.3 para.3	
para.15(1)	Sch.3 para.4	
para.15(2)	Sch.3 para.4	
para.16(1)	Sch.3 para.4	
para.16(1A)	Sch.3 para.4	
para.16(2)	Sch.3 para.4	
para.16(3)	Sch.3 para.4	
para.16(4)	Sch.3 para.4	

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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.17	Sch.3 para.4	
para.20	Sch.3 para.2	
para.21(1)	Sch.3 para.2	
para.21(2)	Sch.3 para.2	
para.21(3)	Sch.3 para.2	
para.22	Sch.3 para.2	
para.23	Sch.3 para.5	
para.24(1)	Sch.3 para.5	
para.24(2)	Sch.3 para.5	
para.24(3)	Sch.3 para.5	
para.25(1)	Sch.3 para.5	
para.25(2)		Unnecessary for income tax purposes as section 993 of ITA 2007 will apply: see section 1021(1) of ITA 2007.
para.26	Sch.3 para.5	
para.27(1)	Sch.3 para.5	
para.27(2)	Sch.3 para.5	
para.27(3)	Sch.3 para.5	
para.27(4)	Sch.3 para.5	
para.28(5)	Sch.3 para.5	
para.28(6)	Sch.3 para.5	
para.29	Sch.3 para.5	
para.30(1)	Sch.3 para.5	
para.30(2)	Sch.3 para.5	

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
36 Arrangements with respect to payment of corporation tax		
(1)	Sch.7 para.79	
(2)	Sch.7 para.79	
(3)	Sch.7 para.79	
(4)	Sch.7 para.79	

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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>
(5)	Sch.7 para.79	
110 Determinations requiring the sanction of the Board		
(1)	208(3), 210(1), (3), (6)	
(2)	210(2), (4)	
(3)	210(5), (6)	
(4)	208(1), (2), (4)	Section 110(4)(c) is not rewritten: it refers to section 167 of the Finance Act 1994 which was repealed by the Finance Act 2002.
(5)	209(1), (2), (6)	
(6)	209(3), (4)	
(7)	209(5)	
(8)	211(1), (2), (3), (4)	
(9)	208(3)	
(10)		Spent commencement.
111 Notice to potential claimants		
(1)	185(1), (2), (5)	
(2)	185(2)	
(3)	186(1), (2), (3), (4)	
(4)	185(3)	
(5)	185(4)	
(6)	190	
(7)		Spent commencement.
118 Claims for income tax purposes		
(1)	Sch.7 para.86	
(2)	Sch.7 para.86	
(3)	Sch.7 para.86	
(4)	Sch.7 para.86	
(5)	Sch.7 para.86	
(6)	Sch.7 para.86	
(7)	Sch.7 para.86	
(8)	Sch.7 para.86	
(9)	Sch.7 para.86	

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
85 Advance pricing agreements etc		
(1)	218(1), 220(1), 223(1), (2), 230	
(2)	218(2)	
(3)	220(2), (3), (4)	
(4)	220(5)	
(5)	223(1), (3), (4), (5), 230	
(6)	157(1), 158(4), 159(1), 160(1), 219(1), (2), (3), (4)	
(7)	206(1), (2), (3), (4)	
(8)	220(1), 224(2), Sch.9 para.29(1)	
86 Provisions supplementary to section 85		
(1)	224(1)	
(2)	221(1), (2), (3), (4), (5), (6), 230	
(3)	229(1), (2), (3), 230	
(4)	228, 230	
(5)	226(1), (2), (3), (4), (5), (6), 230	
(6)	225(1), (2), (3), 230	
(7)	224(3)	
(8)	227, 230	
(10)	229(4)	
87 Effect of section 85 agreements on non-parties		
(1)	222(1)	
(2)	222(2), (3)	
(3)	222(4)	
(4)	222(5)	
(5)	185(5), 222(6)	

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
144 Offence of fraudulent evasion of income tax		
(1)	Sch.7 para.95	
(2)	Sch.7 para.95	

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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>
(3)	Sch.7 para.95	
Sch.30 Double taxation relief		
para.2(2)	20(6)	
para.5(3)	Sch.9 para.13	
para.8(5)	57(2), 65(6)	
para.9(3)	57(2)	
para.11(3)	65(6)	
para.15(2)	71(1)	

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.27 Double taxation relief		
para.1(4)	31(3)	
para.2(4)	57(2), 60(1)	

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
199 Savings income: Community obligations and international arrangements		
(1)	Sch.7 para.103	
(2)	Sch.7 para.103	
(3)	Sch.7 para.103	
(4)	Sch.7 para.103	
(5)	Sch.7 para.103	
(6)	Sch.7 para.103	
(7)	Sch.7 para.103	
(8)	Sch.7 para.103	
(9)	Sch.7 para.103	
(10)	Sch.7 para.103	
(11)	Sch.7 para.103	
(12)	Sch.7 para.103	
(13)	Sch.7 para.103	
(14)	Sch.7 para.103	

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<b>Finance Act 2004 (c.12)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
107 Introductory		
(1)	135(1)	
(2)	135(2)	
(3)	136(4), (6)	
(4)	136(3)	
(5)	6(5), (8), 21(1)	
(6)	135(1)	
(7)	136(1), (2), (5)	
(8)	136(7)	
108 Income tax credit etc for special withholding tax		
(1)	137(1), (2), (3), (4)	
(2)	137(5), 138(1)	
(3)	137(7)	
(4)	138(3), (4)	
(5)	138(1), (2)	
109 Capital gains tax credit etc for special withholding tax		
(1)	139(1), (2), (3), (4), (5)	
(2)	139(8)	Section 109(2)(c) is not rewritten: it refers to section 77(1) of the Taxation of Chargeable Gains Act 1992 which was repealed by the Finance Act 2008.
(3)	139(6), 140(1)	
(4)	140(6), (7)	
(5)	140(4), (5)	
(6)	140(1), (2)	
(7)	140(1), (3)	
110 Credit under Part 18 of ICTA to be allowed first		
(1)	141(1)	
(2)	141(2)	
111 Computation of income etc subject to special withholding tax only		
(1)	142(2)	
(2)	142(3)	

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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>
(3)	142(5)	
(4)	143(1), (2)	
(5)	143(3), (4)	
(6)	143(5), (6)	
(7)	142(4), 143(2), (4), (6)	
113 Issue of certificate		
(1)	144(1)	
(2)	144(2)	
(3)	144(3)	
(4)	144(4)	
(5)	144(5)	
(6)	144(1), (2), 145(1), (2), (5), (7)	
(7)	144(6)	
114 Refusal to issue certificate and appeal against refusal		
(1)	145(1)	
(2)	145(2)	
(3)	145(3)	
(4)	145(4)	
(5)	145(5)	
(6)	145(6)	
(7)	145(7)	
115 Supplementary		
(4)		Unnecessary.
318 Interpretation of Part 7		
(2)		Unnecessary. Its effect is preserved by the amendment made in section 318(1) of the Finance Act 2004 by Part 12 of Schedule 8 to TIOPA 2010.

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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>
49 Car hire: supplementary		
(2)		Repealed in part by Part 9 of Schedule 8 to TIOPA 2010 in consequence of the substitution made in the section by that Part.
Sch.2 Transitionals and savings etc		
para.91		Spent as a result of paragraph 282(2) and (3) of Schedule 1 to ITA 2007.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
46 Alternative finance arrangements		
(1)	Sch.2 paras.2, 28	
(2)	Sch.2 paras.3, 29	
(3)	Sch.2 paras.3, 29	
47 Alternative finance arrangements: purchase and re-sale		
(1)	Sch.2 paras.4, 30	
(2)	Sch.2 paras.4, 30	
(3)	Sch.2 paras.4, 30	
(4)	Sch.2 paras.10, 36	
(6)	Sch.2 paras.10, 36	
(7)	Sch.2 paras.10, 36	
(8)	Sch.2 paras.10, 36	
47A Alternative finance arrangements: diminishing shared ownership		
(1)	Sch.2 paras.5, 31	
(2)	Sch.2 paras.5, 31	
(3)	Sch.2 paras.5, 31	
(3A)	Sch.2 para.31	
(4)	Sch.2 paras.5, 31	
(5)	Sch.2 paras.12, 38	
(6)	Sch.2 paras.24, 45	

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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>
48 Arrangements within section 47: foreign currency and non-residents		
(1)	Sch.2 paras.11, 37	
48A Alternative finance arrangements: alternative finance investment bond: introduction		
(1)	Sch.2 paras.8, 34	
(2)	Sch.2 paras.8, 34	
(3)	Sch.2 para.55	
48B Alternative finance arrangements: alternative finance investment bond: effects		
(1)	Sch.2 paras.13, 39	
(2)	Sch.2 paras.20, 41	
(3)	Sch.2 paras.21, 42	Section 48B(3)(c) not rewritten: redundant as a result of the Corporation Tax Act 2009 restricting section 48B(3) to income tax and capital gains tax.
(4)	Sch.2 para.40	
(5)	Sch.2 paras.22, 43	The repeal of section 48B(5)(b) has effect for income tax purposes, and the repeal of section 48B(5)(c) has effect for income tax and capital gains tax purposes: see CTA 2010 for the corresponding repeals for corporation tax purposes.
(6)		Unnecessary.
(7)		Unnecessary.
(8)		Unnecessary.
(9)	Sch.2 para.28	
49 Alternative finance arrangements: deposit		
(1)	Sch.2 paras.6, 32	
(2)	Sch.2 paras.13, 39	
49A Alternative finance arrangements: profit share agency		
(1)	Sch.2 paras.7, 33	
(2)	Sch.2 paras.13, 39	
(3)	Sch.2 para.25	

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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>
51 Treatment of alternative finance arrangements: persons other than companies		
(1)	Sch.2 para.14	
(2)	Sch.2 paras.16, 47	
(3)	Sch.2 para.15	
(4)	Sch.2 para.15	
(5)	Sch.2 para.15	
51A Discount		
(1)	Sch.2 paras.13, 19	
(2)	Sch.2 para.13	
(3)	Sch.2 para.19	
52 Provision not at arm's length		
(1)	Sch.2 paras.9, 35	
(2)	Sch.2 paras.9, 35	
(3)	Sch.2 paras.9, 35	
(4)	Sch.2 para.26	
(5)	Sch.2 para.26	
53 Treatment of section 47, 47A or 48A arrangements: sale and purchase of asset		
(1)	Sch.2 paras.23, 44	
(2)	Sch.2 paras.23, 44	
(3)	Sch.2 paras.23, 44	
54A Treatment of section 47, 49 and 49A arrangements as loans: Community Investment Tax Relief		
(1)	Sch.2 para.51	The repeals in this section have effect for income tax purposes: see CTA 2010 for the corresponding repeals for corporation tax purposes.
(2)	Sch.2 para.51	
(3)	Sch.2 para.52	
(4)	Sch.2 para.52	
(5)	Sch.2 para.53	
(6)	Sch.2 para.54	

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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>
55 Further provisions		
		Introduces Schedule 2 to the Finance Act 2005.
56 Application of Chapter		
(1)	Sch.9 para.37(1), (6)	
(2)	Sch.9 para.37(2), (6)	
(3)	Sch.9 para.37(2), (6)	
(4)	Sch.9 para.37(2), (6)	
(6)		Spent commencement.
57 Interpretation of Chapter		
	Sch.2 paras.2, 28, Sch.9 para.37(6)	
Sch.2 Alternative finance arrangements: further provisions		
para.1	Sch.2 para.18	
para.8	Sch.2 para.17	
para.9		Unnecessary.
para.10	Sch.2 para.14	
para.11	Sch.2 para.18	
para.12	Sch.2 para.18	
para.13	Sch.2 para.18	

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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>
24 Deduction cases		
(1)	232(1)	
(2)	232(1)	
(3)	233(2)	
(4)	233(3)	
(5)	233(4)	
(6)	233(5)	
(7)	235(1), (2), (3)	
(8)	235(4)	

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(9)		Introduces Schedule 3 to the Finance (No.2) Act 2005.
25 Rules relating to deductions		
(1)	243(1)	
(2)	243(2), (3)	
(3)	244(1), (2), (3)	
(4)	244(4)	
(5)	244(5)	
(6)	245(2), (3), (4), (5)	
(7)	246(1), 247(1), (2), (3), (4), (5)	
(8)	246(2)	
(9)	246(3)	
(10)	246(4)	
(11)	248(1), (2)	
(12)	248(3)	
(13)	248(4), (5)	
(14)	243(4), (6)	
(15)	243(4), (6)	
(16)	243(5)	
(17)	244(6), 245(5)	
(18)	259(1)	
26 Receipts cases		
(1)	249(1)	
(2)	250(2)	
(3)	250(3)	
(4)	250(6), (7)	The words “in respect of the payment” are not rewritten as they are unnecessary.
(5)	250(6), (7)	
(6)	253(1)	
(7)	253(2)	
(8)	250(3), 251(1)	

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(9)	251(2)	The words “in relation to the company” are not rewritten as they are unnecessary.
(10)	251(4)	
(11)	250(5)	
(12)	252(1), (2), (3), (4)	
(13)	250(4)	
(14)	251(3)	
27 Rule as to qualifying payment		
(1)	254(1)	
(2)	254(2)	
(3)	254(3)	
(4)	250(4)	
28 Notices under sections 24 and 26		
(1)	255(1)	
(2)	255(2)	
(3)	256(1)	
(4)	256(2)	
(5)	256(3), (4)	
(6)	256(5)	
(7)	256(6)	
(8)	257(1), (2)	
(9)	257(3), (4)	
(10)	257(5), (6)	
(11)	255(3), 257(7)	
(12)	256(1), 259(1)	
30 Interpretation		
(1)	258(1), (2), (3), (4), (5)	
(2)	234(1)	In section 30(2), the references to income tax are unnecessary: see the Explanatory Notes on section 234 of TIOPA 2010.
(3)	234(2)	

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(4)	234(3)	
31 Commencement		
(1)		Spent commencement.
(2)		Spent commencement.
(3)		Spent commencement
(4)	Sch.9 para.30	
(5)	Sch.9 para.30	
61 Continuity for transitional purposes		
(1)	Sch.7 para.108	
(2)	Sch.7 para.108	
(3)	Sch.7 para.108	
Sch.3 Qualifying scheme		
para.1	233(2)	
para.2	236(1)	
para.3(1)	236(2), (3)	
para.3(2)	236(4)	
para.3(3)	236(5)	
para.4	237(1), 238(1), 239(1), 240(1)	
para.5(1)	237(1)	
para.5(2)	237(2)	
para.5(3)	237(3)	
para.5(4)	237(4)	
para.6(1)	238(1)	
para.6(2)	238(2), (3), (4), (5), (6)	
para.6(3)	238(5), (6)	
para.6(4)	259(1)	
para.7(1)	239(1)	
para.7(2)	239(2), (3), (4), (5), (6)	
para.7(3)	239(5), (6)	
para.7(4)	259(1)	
para.8(1)	240(1)	
para.8(2)	240(2)	

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.9	241(1), 242(1)	
para.10(1)	241(1)	
para.10(2)	241(2), (3), (4)	
para.10(3)	241(4)	
para.10(4)	241(5)	
para.10(5)	241(6)	
para.11(1)	242(1), (2)	
para.11(2)	242(3)	
para.11(3)	242(4)	
para.11(4)	242(5), (6), (7)	
para.11(5)	242(6), (7)	
para.11(6)	242(8), 259(1)	
para.12	259(2)	

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
97 Beneficial loans to employees		
(1)	Sch.2 para.49	
(2)	Sch.2 para.49	
(3)	Sch.2 para.49	
98 Orders amending Chapter 5 of Part 2 of FA 2005		
(1)	366(1), (6)	
(1A)	366(2)	
(2)	366(4), (5)	
(3)	372(1)	
(4)	366(7)	
(5)	372(2), (3)	
(6)	366(3)	

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**Income Tax Act 2007 (c. 3)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
26 Tax reductions		
(1)	Sch.8 para.73(4)	Certain entries in the subsection repealed, and rewritten within the subsection, by Part 1 of Schedule 8 to TIOPA 2010.
32 Liability not dealt with in the calculation		
	Sch.8 para.77(4)	An entry in the section repealed, and rewritten within the section, by Part 1 of Schedule 8 to TIOPA 2010.
527 Exemption from charges under provisions to which section 1016 applies		
(2)		Repeal of paragraph (b) only: unnecessary.
817 The independent broker conditions		
(3)		Repeal of unnecessary words.
1014 Orders and regulations		
(2)		Repealed in part: see amendments in section 1014 of ITA 2007 made by Part 11 of Schedule 8 to TIOPA 2010.
1016 Table of provisions to which this section applies		
(2)	Sch.8 paras.260(2), (3), 274(2)	Schedule 8 to TIOPA 2010 repeals entries in the Table, and then rewrites them within the Table.
1026 Meaning of “non-qualifying income” for the purposes of section 1025		
		Repeal of paragraph (g) only: unnecessary.

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**Finance Act 2007 (c. 11)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.13 Sale and repurchase of securities		
para.13(1)	Sch.7 para.112	
para.13(2)	Sch.7 para.112	
para.13(3)	Sch.7 para.112	
para.13(4)	Sch.7 para.112	

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**Finance Act 2008 (c. 9)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
<b>40A Meaning of “offshore fund”</b>		
(1)	360(1), 361(1)	
(2)	355(1)	
(3)	355(2)	
(4)		Unnecessary as a result of rewrite.
(5)	362(1), (2)	
(6)	355(3)	
<b>40B Meaning of “mutual fund”</b>		
(1)	356(1), (2)	
(2)	356(3)	
(3)	356(4)	
(4)	356(5)	
(5)	356(6)	
(6)	356(7)	
<b>40C Umbrella arrangements</b>		
(1)	360(2), (3)	
(2)	363(1)	
(3)	363(2)	
<b>40D Arrangements comprising more than one class of interest</b>		
(1)	361(2)	
(2)	361(3)	
<b>40E Meaning of “mutual fund”: exceptions</b>		
(1)	357(1), (2)	
(2)	357(3)	
(3)	357(4)	
(4)	357(5)	
(5)	357(6)	
(6)	357(7)	
(7)	357(4)	
(8)	357(8)	

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**Finance Act 2008 (c. 9) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
40F Meaning of “relevant income-producing assets”		
(1)	358(2)	
(2)	358(3)	
(3)	358(4)	
40G Meaning of “mutual fund”: powers to vary exceptions		
(1)	359(1)	
(2)	359(2)	
(3)	359(3)	
41 Tax treatment of participants in offshore funds		
(1)	354(1)	
(2)	354(7)	
42 Regulations under section 41: supplementary		
(1)	354(3)	
(2)	354(2)	
(3)	354(4)	Paragraph (a) not rewritten: spent following the repeal of Chapter 5 of Part 17 of ICTA by the Offshore Funds (Tax) Regulations 2009 (S.I. 2009/3001).
(4)	354(5)	
(5)	354(6)	
(6)	354(7)	
42A Regulations: procedure		
(1)	372(1)	
(2)	356(8), 359(4)	
(3)	372(2), (3)	

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**Corporation Tax Act 2009 (c. 4)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
521 Power to extend this Chapter to other arrangements		
(1)	366(1)	
(2)	366(2)	
(3)	366(3)	

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**Corporation Tax Act 2009 (c. 4) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(4)	366(4)	
(5)	366(5)	
(6)	366(6)	
1310 Orders and regulations		
(5)	366(7), 372(3)	

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**Finance Act 2009 (c. 10)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
35 Tax treatment of financing costs and income		
		Introduces Schedule 15 to the Finance Act 2009.
44 Tax treatment of participants in offshore funds		
		Introduces Schedule 22 to the Finance Act 2009: repealed only so far as introducing Part 1 of that Schedule.
111 Managed payment plans		
(1)	Sch.7 para.80	
(2)	Sch.7 para.80	
(3)	Sch.7 para.80	
(4)	Sch.7 para.80	
(5)	Sch.7 para.80	
(6)	Sch.7 para.80	
(7)	Sch.7 para.80	
(8)	Sch.7 para.80	
(9)	Sch.7 para.80	
(10)	Sch.7 para.80	
(11)	Sch.7 para.80	
(12)	Sch.7 para.80	
(13)	Sch.7 para.80	
(14)		Spent transitional.
Sch.15 Tax treatment of financing costs and income		
para.1(1)	260(1)	
para.1(2)	260(2)	

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**Finance Act 2009 (c. 10) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.1(3)	260(3)	
para.1(4)	260(4)	
para.1(5)	260(5)	
para.1(6)	260(6)	
para.1(7)	260(7)	
para.1(8)	260(8)	
para.1(9)	260(9)	
para.1(10)		Unnecessary.
para.2(1)	261(1)	
para.2(2)	261(2)	
para.2(3)	261(3)	
para.2(4)	261(4)	
para.2(5)	261(5)	
para.3(1)	262(1)	
para.3(2)	262(2)	
para.3(3)	262(3)	
para.3(4)	262(4)	
para.3(5)	262(5)	
para.3(6)	262(6)	
para.3(7)	262(7)	
para.3(8)	262(8)	
para.4(1)	263(1)	
para.4(2)	263(2)	
para.4(3)	263(3)	
para.4(4)	263(4)	
para.4(5)	263(5)	
para.5(1)	264(1)	
para.5(2)	264(2)	
para.5(3)	264(3)	
para.5(4)	264(4)	
para.6(1)	265(1)	
para.6(2)	265(2)	

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**Finance Act 2009 (c. 10) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.6(3)	265(3)	
para.6(4)	265(4)	
para.6(5)	265(5)	
para.7(1)	266(1)	
para.7(2)	266(2)	
para.7(3)	266(3)	
para.8	267	
para.9(1)	268(1)	
para.9(2)	268(2)	
para.9(3)	268(3)	
para.9(4)	268(4)	
para.9(5)	268(5)	
para.9(6)	268(6)	
para.10(1)	269(1)	
para.10(2)	269(2)	
para.10(3)	269(3)	
para.10(4)	269(4)	
para.10(5)	269(5)	
para.10(6)	269(6)	
para.11(1)	270(1)	
para.11(2)	270(2)	
para.11(3)	270(3)	
para.12(1)	271(1)	
para.12(2)	271(2)	
para.12(3)	271(3)	
para.12(4)	271(4)	
para.12(5)	271(5)	
para.12(6)	271(6)	
para.12(7)	271(7)	
para.12(8)	271(8)	
para.13(1)	272(1)	
para.13(2)	272(2)	

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**Finance Act 2009 (c. 10) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.13(3)	272(3)	
para.13(4)	272(4)	
para.13(5)	272(5)	
para.13(6)	272(6)	
para.14(1)	273(1)	
para.14(2)	273(2)	
para.14(3)	273(3)	
para.14(4)	273(4)	
para.15(1)	274(1)	
para.15(2)	274(2)	
para.16	275	
para.17(1)	276(1)	
para.17(2)	276(2)	
para.17(3)	276(3)	
para.17(4)	276(4)	
para.17(5)	276(5)	
para.18	277	
para.19(1)	278(1)	
para.19(2)	278(2)	
para.19(3)	278(3)	
para.20(1)	279(1)	
para.20(2)	279(2)	
para.20(3)	279(3)	
para.20(4)	279(4)	
para.21(1)	280(1)	
para.21(2)	280(2)	
para.21(3)	280(3)	
para.21(4)	280(4)	
para.21(5)	280(5)	
para.21(6)	280(6)	
para.21(7)	280(7)	
para.21(8)	280(8)	

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**Finance Act 2009 (c. 10) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.21(9)	280(9)	
para.22	281	
para.23(1)	282(1)	
para.23(2)	282(2)	
para.24	283	
para.25(1)	284(1)	
para.25(2)	284(2)	
para.25(3)	284(3)	
para.25(4)	284(4)	
para.25(5)	284(5)	
para.26(1)	285(1)	
para.26(2)	285(2)	
para.26(3)	285(3)	
para.26(4)	285(4)	
para.26(5)	285(5)	
para.26(6)	285(6)	
para.27(1)	286(1)	
para.27(2)	286(2)	
para.28	287	
para.29(1)	288(1)	
para.29(2)	288(2)	
para.29(3)	288(3)	
para.29(4)	288(4)	
para.29(5)	288(5)	
para.30	289	
para.31(1)	290(1)	
para.31(2)	290(2)	
para.31(3)	290(3)	
para.32(1)	291(1)	
para.32(2)	291(2)	
para.32(3)	291(3)	
para.32(4)	291(4)	

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**Finance Act 2009 (c. 10) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.33(1)	292(1)	
para.33(2)	292(2)	
para.33(3)	292(3)	
para.33(4)	292(4)	
para.33(5)	292(5)	
para.33(6)	292(6)	
para.33(7)	292(7)	
para.33(8)	292(8)	
para.33(9)	292(9)	
para.34	293	
para.35(1)	294(1)	
para.35(2)	294(2)	
para.36	295	
para.37(1)	296(1)	
para.37(2)	296(2)	
para.37(3)	296(3)	
para.37(4)	296(4)	
para.37(5)	296(5)	
para.38(1)	297(1)	
para.38(2)	297(2)	
para.38(3)	297(3)	
para.38(4)	297(4)	
para.38(5)	297(5)	
para.38(6)	297(6)	
para.39(1)	298(1)	
para.39(2)	298(2)	
para.39(3)	298(3)	
para.40(1)	299(1)	
para.40(2)	299(2)	
para.40(3)	299(3)	
para.40(4)	299(4)	
para.40(5)	299(5)	

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**Finance Act 2009 (c. 10) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.41	300	
para.42(1)	301(1)	
para.42(2)	301(2)	
para.43(1)	302(1)	
para.43(2)	302(2)	
para.43(3)	302(3)	
para.43(4)	302(4)	
para.43(5)	302(5)	
para.43(6)	302(6)	
para.44(1)	303(1)	
para.44(2)	303(2)	
para.44(3)	303(3)	
para.44(4)	303(4)	
para.44(5)	303(5)	
para.44(6)	303(6)	
para.45(1)	304(1)	
para.45(2)	304(2)	
para.45(3)	304(3)	
para.46(1)	305(1)	
para.46(2)	305(2)	
para.46(3)	305(3)	
para.46(4)	305(4)	
para.46(5)	305(5)	
para.46(6)	305(6)	
para.47(1)	306(1)	
para.47(2)	306(2)	
para.47(3)	306(3)	
para.47(4)	306(4)	
para.48(1)	307(1)	
para.48(2)	307(2)	
para.48(3)	307(3)	
para.48(4)	307(4)	

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**Finance Act 2009 (c. 10) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.48(5)	307(5)	
para.49(1)	308(1)	
para.49(2)	308(2)	
para.50(1)	309(1)	
para.50(2)	309(2)	
para.51(1)	310(1)	
para.51(2)	310(2)	
para.52(1)	311(1)	
para.52(2)	311(2)	
para.52(3)	311(3)	
para.52(4)	311(4)	
para.52(5)	311(5)	
para.52(6)	311(6)	
para.53(1)	312(1)	
para.53(2)	312(2)	
para.53(3)	312(3)	
para.54(1)	313(1)	
para.54(2)	313(2)	
para.54(3)	313(3)	
para.54(4)	313(4)	
para.54(5)	313(5)	
para.54(6)	313(6)	
para.54(7)	313(7)	
para.55(1)	314(1)	
para.55(2)	314(2)	
para.55(3)	314(3)	
para.55(4)	314(4)	
para.55(5)	314(5)	
para.55(6)	314(6)	
para.55(7)	314(7)	
para.56	315	
para.57(1)	316(1)	

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**Finance Act 2009 (c. 10) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.57(2)	316(2)	
para.57(3)	316(3)	
para.57(4)	316(4)	
para.57(5)	316(5)	
para.57(6)	316(6)	
para.57(7)	316(7)	
para.57(8)	316(8)	
para.57(9)	316(9)	
para.57(10)	316(10)	
para.57(11)	316(11)	
para.57(12)	316(12)	
para.58(1)	317(1)	
para.58(2)	317(2)	
para.59(1)	318(1)	
para.59(2)	318(2)	
para.59(3)	318(3)	
para.59(4)	318(4)	
para.60(1)	319(1)	
para.60(2)	319(2)	
para.60(3)	319(3)	
para.60(4)	319(4)	
para.60(5)	319(5)	
para.60(6)	319(6)	
para.60(7)	319(7)	
para.60(8)	319(8)	
para.61(1)	320(1)	
para.61(2)	320(2)	
para.61(3)	320(3)	
para.62(1)	321(1)	
para.62(2)	321(2)	
para.62(3)	321(3)	
para.62(4)	321(4)	

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**Finance Act 2009 (c. 10) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.62(5)	321(5)	
para.62(6)	321(6)	
para.62(7)	321(7)	
para.63(1)	322(1)	
para.63(2)	322(2)	
para.63(3)	322(3)	
para.63(4)	322(4)	
para.63(5)	322(5)	
para.63(6)	322(6)	
para.63(7)	322(7)	
para.63(8)	322(8)	
para.64(1)	323(1)	
para.64(2)	323(2)	
para.64(3)	323(3)	
para.65(1)	324(1)	
para.65(2)	324(2)	
para.65(3)	324(3)	
para.65(4)	324(4)	
para.65(5)	324(5)	
para.65(6)	324(6)	
para.65(7)	324(7)	
para.65(8)	324(8)	
para.65(9)	324(9)	
para.65(10)	324(10)	
para.66(1)	325(1)	
para.66(2)	325(2)	
para.66(3)	325(3)	
para.67(1)	326(1)	
para.67(2)	326(2)	
para.67(3)	326(3)	
para.68(1)	327(1)	
para.68(2)	327(2)	

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**Finance Act 2009 (c. 10) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.68(3)	327(3)	
para.68(4)	327(4)	
para.69	328	
para.70(1)	329(1)	
para.70(2)	329(2)	
para.70(3)	329(3)	
para.70(4)	329(4)	
para.70(5)	329(5)	
para.71(1)	330(1)	
para.71(2)	330(2)	
para.71(3)	330(3)	
para.71(4)	330(4)	
para.71(5)	330(5)	
para.72(1)	331(1)	
para.72(2)	331(2)	
para.72(3)	331(3)	
para.72(4)	331(4)	
para.73(1)	332(1)	
para.73(2)	332(2)	
para.74(1)	333(1)	
para.74(2)	333(2)	
para.74(3)	333(3)	
para.74(4)	333(4)	
para.75(1)	334(1)	
para.75(2)	334(2)	
para.75(3)	334(3)	
para.75(4)	334(4)	
para.76(1)	335(1)	
para.76(2)	335(2)	
para.76(3)	335(3)	
para.76(4)	335(4)	
para.77	336	

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**Finance Act 2009 (c. 10) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.78	337	
para.79(1)	338(1)	
para.79(2)	338(2)	
para.79(3)	338(3)	
para.79(4)	338(4)	
para.80(1)	339(1)	
para.80(2)	339(2)	
para.81(1)	340(1)	
para.81(2)	340(2)	
para.81(3)	340(3)	
para.81(4)	340(4)	
para.82(1)	341(1)	
para.82(2)	341(2)	
para.82(3)	341(3)	
para.82(4)	341(4)	
para.82(5)	341(5)	
para.82(6)	341(6)	
para.83(1)	342(1)	
para.83(2)	342(2)	
para.83(3)	342(3)	
para.84(1)	343(1)	
para.84(2)	343(2)	
para.85(1)	344(1)	
para.85(2)	344(2)	
para.85(3)	344(3)	
para.85(4)	344(4)	
para.85(5)	344(5)	
para.85(6)	344(6)	
para.86(1)	345(1)	
para.86(2)	345(2)	
para.86(3)	345(3)	
para.86(4)	345(4)	

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**Finance Act 2009 (c. 10) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.86(5)	345(5)	
para.86(6)	345(6)	
para.86(7)	345(7)	
para.87(1)	346(1)	
para.87(2)	346(2)	
para.87(3)	346(3)	
para.88(1)	347(1)	
para.88(2)	347(2)	
para.88(3)	347(3)	
para.88(4)	347(4)	
para.88(5)	347(5)	
para.88(6)	347(6)	
para.88(7)	347(7)	
para.89(1)	348(1)	
para.89(2)	348(2)	
para.89(3)	348(3)	
para.89(4)	348(4)	
para.89(5)	348(5)	
para.90(1)	349(1)	
para.90(2)	349(2)	
para.90(3)	349(3)	
para.91(1)	350(1)	
para.91(2)	350(2)	
para.92(1)	351(1)	
para.92(2)	351(2)	
para.93	352	
para.94	353	
para.97	Sch.9 para.31(1), (3)	
para.98	Sch.9 para.31(2)	
para.99(1)	Sch.9 para.32(1)	
para.99(2)	Sch.9 para.32(2)	
para.99(3)	Sch.9 para.32(3)	

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**Finance Act 2009 (c. 10) (continued)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.22 Offshore funds		
para.6(1)	Sch.9 para.33(1), (2)	
para.6(2)	Sch.9 para.33(3)	
para.6(3)	Sch.9 para.33(4)	
para.6(4)	Sch.9 para.34	

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