

## SCHEDULE 2

### FURTHER AMENDMENTS TO PART VII OF THE 1985 ACT

3. The index of defined expressions set out in section 262A of the 1985 Act<sup>(1)</sup> is amended:
- (a) by the substitution, against the entries relating to the following expressions, of the following new references in place of those already existing:
    - (i) “banking group”: section 255A(4); and
    - (ii) “insurance group”: section 255A(5);
  - (b) by the substitution of the words “Schedule 9A” for the words “Schedule 9” where they occur in the index;
  - (c) by the insertion of the following entries into the index at their appropriate position:

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“banking activities (in Schedule 9)	paragraph 82 of Part I of that Schedule”
“banking transactions (in Schedule 9)	paragraph 82 of Part I of that Schedule”
“financial fixed assets (in Schedule 9)	paragraph 82 of Part I of that Schedule”
“listed security (in Schedule 9)	paragraph 82 of Part I of that Schedule”
“repayable on demand (in Schedule 9)	paragraph 82 of Part I of that Schedule”
“sale and repurchase transaction (in Schedule 9)	paragraph 82 of Part I of that Schedule”
“sale and option to resell transaction (in Schedule 9)	paragraph 82 of Part I of that Schedule”

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- (d) by the insertion of the following entries in substitution for the existing entries dealing with the same subject matter:

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“historical cost accounting rules	
– in Schedule 4	Paragraph 29 of that Schedule
– in Schedule 9	Paragraph 39 of Part I of of that Schedule”
“pension costs	
– in Schedule 4	Paragraph 94(2) and (3) of that Schedule
– in Schedule 9	Paragraph 87(b) and (c) of I of of that Schedule”
“social security costs	
– in Schedule 4	Paragraph 94(1) and (3) of that Schedule
– in Schedule 9	Paragraph 87(a) and (c) of I of of that Schedule”

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and

- (e) by the:
  - (i) insertion of the following words at the appropriate place in the entry relating to “land of freehold tenure and land of leasehold tenure” :

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<sup>(1)</sup> Section 262A was inserted into the 1985 Act by section 22 of the 1989 Act.

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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- “– in Schedule 9 paragraph 86 of Part I of that Schedule”;
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- (ii) insertion of the following words at the appropriate place in the entry relating to “lease, long lease and short lease”:
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- “– in Schedule 9 paragraph 82 of Part I of that Schedule”;
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- (iii) insertion of the following words at the appropriate place in the entry relating to “provision”:
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- “– in Schedule 9 paragraph 85 of Part I of that Schedule”.
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