
STATUTORY INSTRUMENTS

2003 No. 96

INCOME TAX

**The Community Investment Tax Relief
(Accreditation of Community Development
Finance Institutions) Regulations 2003**

Made - - - - 23rd January 2003
Laid before Parliament 23rd January 2003
Coming into force 13th February 2003

**THE COMMUNITY INVESTMENT TAX RELIEF
(ACCREDITATION OF COMMUNITY DEVELOPMENT
FINANCE INSTITUTIONS) REGULATIONS 2003**

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Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Community Investment Tax Relief (Accreditation of Community Development Finance Institutions) Regulations 2003. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

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Explanatory Note

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Community Investment Tax Relief (Accreditation of Community Development Finance Institutions) Regulations 2003. Any changes that have already been made by the team appear in the content and are referenced with annotations.

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Changes and effects yet to be applied to :

- Sch. 1 para. 9(a) substituted by S.I. 2013/417 reg. 11(3)(a)
- Sch. 1 para. 11(1)(a)(i) substituted by S.I. 2013/417 reg. 11(4)(a)
- Sch. 1 para. 2 sum substituted by S.I. 2023/518 reg. 4(a)
- Sch. 1 para. 4 sum substituted by S.I. 2023/518 reg. 4(c)
- Sch. 1 para. 4(1) words omitted by S.I. 2013/417 reg. 11(2)(a)
- Sch. 1 para. 4(3)(a) words omitted by S.I. 2013/417 reg. 11(2)(b)(i)
- Sch. 1 para. 4(3)(b) words omitted by S.I. 2013/417 reg. 11(2)(b)(ii)
- Sch. 1 para. 2(2) words substituted by S.I. 2008/383 reg. 5(2)(f)
- Sch. 1 para. 4(3) words substituted by S.I. 2008/383 reg. 5(2)(f)
- Sch. 1 para. 4(3) words substituted by S.I. 2013/417 reg. 11(2)(b)(iii)
- Sch. 1 para. 9(b) words substituted by S.I. 2013/417 reg. 11(3)(b)
- Sch. 1 para. 11(1)(a)(ii) words substituted by S.I. 2013/417 reg. 11(4)(b)
- Sch. 1 para. 2(2) words substituted by S.I. 2013/417 reg. 12(f)
- Sch. 1 para. 4(3) words substituted by S.I. 2013/417 reg. 12(f)
- Sch. 1 para. 3 words substituted by S.I. 2023/518 reg. 4(b)
- reg. 2 words inserted by S.I. 2008/383 reg. 3(2)
- reg. 2 words inserted by S.I. 2008/383 reg. 3(4)
- reg. 2 words inserted by S.I. 2013/417 reg. 5(b)
- reg. 2 words omitted by S.I. 2008/383 reg. 3(3)
- reg. 2 words omitted by S.I. 2008/383 reg. 3(6)
- reg. 2 words omitted by S.I. 2008/383 reg. 3(10)
- reg. 2 words omitted by S.I. 2013/417 reg. 5(a)
- reg. 2 words substituted by S.I. 2008/383 reg. 3(5)
- reg. 2 words substituted by S.I. 2008/383 reg. 3(7)
- reg. 2 words substituted by S.I. 2008/383 reg. 3(8)
- reg. 2 words substituted by S.I. 2008/383 reg. 3(9)
- reg. 2 words substituted by S.I. 2008/383 reg. 3(11)
- reg. 2 words substituted by S.I. 2009/2748 Sch. para. 24(a)
- reg. 2 words substituted by S.I. 2013/417 reg. 5(c)
- reg. 2 words substituted by S.I. 2013/417 reg. 5(d)
- reg. 3 words substituted by S.I. 2008/383 reg. 4
- reg. 7(4) words substituted by S.I. 2008/383 reg. 5(1)(a)
- reg. 7(4) words substituted by S.I. 2008/383 reg. 5(2)(a)
- reg. 7(4) words substituted by S.I. 2009/2748 Sch. para. 24(b)
- reg. 7(4) words substituted by S.I. 2013/417 reg. 12(a)
- reg. 7(4) words substituted by S.I. 2016/992 Sch. para. 27(a)
- reg. 7(4) words substituted by S.I. 2023/424 Sch. para. 37(2)(a)
- reg. 8 substituted by S.I. 2008/383 reg. 6(1)
- reg. 12(1)-(3) words substituted by S.I. 2008/383 reg. 5(2)(b)
- reg. 12(1)(2)(3) words substituted by S.I. 2013/417 reg. 12(b)
- reg. 13(1) words substituted by S.I. 2008/383 reg. 5(1)(b)
- reg. 13(1) words substituted by S.I. 2009/2748 Sch. para. 24(c)
- reg. 13(1) words substituted by S.I. 2016/992 Sch. para. 27(c)
- reg. 13(1) words substituted by S.I. 2023/424 Sch. para. 37(2)(c)
- reg. 13(1)(a) words substituted by S.I. 2013/417 reg. 8(a)
- reg. 13(2) words substituted by S.I. 2013/417 reg. 8(b)
- reg. 13(4) words substituted by S.I. 2008/383 reg. 5(1)(b)
- reg. 13(4) words substituted by S.I. 2009/2748 Sch. para. 24(c)
- reg. 13(4) words substituted by S.I. 2016/992 Sch. para. 27(c)

- reg. 13(4) words substituted by S.I. 2023/424 Sch. para. 37(2)(c)
- reg. 13(5) words substituted by S.I. 2008/383 reg. 5(2)(c)
- reg. 13(5) words substituted by S.I. 2013/417 reg. 12(c)
- reg. 15(1)(a) words inserted by S.I. 2008/383 reg. 7
- reg. 15(2)(b)(ii) words substituted by S.I. 2008/383 reg. 5(1)(c)
- reg. 15(2)(b)(ii) words substituted by S.I. 2009/2748 Sch. para. 24(d)
- reg. 15(2)(b)(ii) words substituted by S.I. 2016/992 Sch. para. 27(d)
- reg. 15(2)(b)(ii) words substituted by S.I. 2023/424 Sch. para. 37(2)(d)
- reg. 15(3) words substituted by S.I. 2008/383 reg. 5(2)(d)
- reg. 15(3) words substituted by S.I. 2013/417 reg. 12(d)
- reg. 16(1) words omitted by S.I. 2009/56 Sch. 2 para. 83(2)
- reg. 16(2)(c) words substituted by S.I. 2008/383 reg. 5(2)(e)
- reg. 16(2)(c) words substituted by S.I. 2013/417 reg. 12(e)
- reg. 16(3)(4) word substituted by S.I. 2009/56 Sch. 2 para. 83(3)
- reg. 16(3) words substituted by S.I. 2008/383 reg. 5(2)(e)
- reg. 16(3) words substituted by S.I. 2013/417 reg. 12(e)
- reg. 16(3)(b) words substituted by S.I. 2008/383 reg. 5(1)(d)
- reg. 16(3)(b) words substituted by S.I. 2009/2748 Sch. para. 24(e)
- reg. 16(3)(b) words substituted by S.I. 2016/992 Sch. para. 27(e)
- reg. 16(3)(b) words substituted by S.I. 2023/424 Sch. para. 37(2)(e)
- reg. 16(5) substituted by S.I. 2009/56 Sch. 2 para. 83(4)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- Sch. 1 para. 3A inserted by S.I. 2008/383 reg. 10
- reg. 8(1)(a) words substituted by S.I. 2013/417 reg. 6(a)
- reg. 8(1)(b) words substituted by S.I. 2013/417 reg. 6(b)
- reg. 8(1)(c) words substituted by S.I. 2013/417 reg. 6(b)
- reg. 8(1)(d) words substituted by S.I. 2013/417 reg. 6(b)
- reg. 10(2)-(4) substituted for reg. 10(2) by S.I. 2008/383 reg. 9
- reg. 12A inserted by S.I. 2013/417 reg. 7
- reg. 12A(2) words substituted by S.I. 2016/992 Sch. para. 27(b)
- reg. 12A(2) words substituted by S.I. 2023/424 Sch. para. 37(2)(b)
- reg. 15A-15E inserted by S.I. 2008/383 reg. 8
- reg. 15A(1) words substituted by S.I. 2013/417 reg. 9
- reg. 15B(1) words substituted by S.I. 2013/417 reg. 10