

## SCHEDULE 3

Regulation 13(4)

## Abbreviations and Defined Expressions

## PART 1

## Abbreviations of Acts

TMA 1970	The Taxes Management Act 1970 (c. 9)
ICTA	The Income and Corporation Taxes Act 1988 (c. 1)
TCGA 1992	The Taxation of Chargeable Gains Act 1992 (c. 12)
FA 1996	The Finance Act 1996 (c. 8)
FISMA 2000	The Financial Services and Markets Act 2000 (c. 8)
ITTOIA 2005	The Income Tax (Trading and Other Income) Act 2005 (c. 5)
ITA 2007	The Income Tax Act 2007 (c. 3)
FA 2008	The Finance Act 2008 (c. 9)
CTA 2009	The Corporation Tax Act 2009 (c. 4)

## PART 2

## Index of expressions defined or otherwise explained in these Regulations

Applicant (in Part 3)	Regulation 51(3)
Application (in Part 3)	Regulation 51(3)
Basic gain	Chapter 5 of Part 2
Constant NAV fund	Regulation 118
Diversely owned fund	Regulation 73(2)
Eligible offshore fund (in Part 3)	Regulation 51(3)
Equivalence condition	Regulation 74
Existing fund application (in Part 3)	Regulation 51(3)
Financial trader (in Chapter 8 of Part 3)	Regulation 105
Fund distribution date	Regulation 94(4)
Future fund application (in Part 3)	Regulation 51(3)

*Status: This is the original version (as it was originally made).*

Genuine diversity of ownership condition	Regulations 75 and 76
Guaranteed return fund	Regulation 9
HMRC	Regulation 12
HMRC intervention	Regulation 108(6)
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Manager (in Part 3)	Regulation 51(3)
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Prospectus	Regulation 12
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This group of regulations (in Chapter 8 of Part 3)	Regulation 102(2)
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