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STATUTORY INSTRUMENTS

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**2013 No. 504**

**The Financial Services and Markets Act 2000 (Over  
the Counter Derivatives, Central Counterparties  
and Trade Repositories) Regulations 2013**

**PART 8**

Consequential amendments

**Amendments to the Income Tax Act 2007**

- 24.**—(1) The Income Tax Act 2007<sup>(1)</sup> is amended as follows.
- (2) In section 886 (interest paid by recognised clearing house)—
- (a) in subsection (1)—
    - (i) for “recognised clearing house (“RCH”) or recognised investment exchange (“RIE”)” substitute “relevant entity”;
    - (ii) in paragraph (a) for “RCH or RIE” substitute “relevant entity”;
  - (b) in subsection (2) for “an RCH or RIE” substitute “a relevant entity”;
  - (c) in subsection (3)—
    - (i) in the definition of “central counterparty clearing service” for “an RCH or RIE”, substitute “a relevant entity” and for “the RCH or RIE” substitute “the relevant entity”;
    - (ii) omit the definition of ““recognised clearing house” and “recognised investment exchange””;
    - (iii) after the definition of “central counterparty clearing service” insert—
      - ““relevant entity”, means any of the following (as defined for the purposes of FISMA 2000 by section 285 of that Act)—
      - (a) a recognised clearing house;
      - (b) a recognised investment exchange;
      - (c) an EEA central counterparty;
      - (d) a third country central counterparty.”.

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**Commencement Information**

- II** Reg. 24 in force at 1.4.2013 in accordance with reg. 1(2)

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(1) 2007 c. 3; section 886 was amended by paragraph 24 of Schedule 14 to the Finance Act 2007.

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**Changes to legislation:** *There are currently no known outstanding effects for the The Financial Services and Markets Act 2000 (Over the Counter Derivatives, Central Counterparties and Trade Repositories) Regulations 2013, Section 24. (See end of Document for details)*

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There are currently no known outstanding effects for the The Financial Services and Markets Act 2000 (Over the Counter Derivatives, Central Counterparties and Trade Repositories) Regulations 2013, Section 24.