
STATUTORY INSTRUMENTS

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 Corporation Tax Act 2009

26.—(1) The Corporation Tax Act(1) is amended as follows.

(2) In section 697 (exceptions to section 696)—

- (a) in subsection (1)(a) for “or recognised clearing house” substitute “, recognised clearing house, EEA central counterparty or third country central counterparty”;
- (b) in subsection (6) for the definition of “recognised clearing house” substitute—
““recognised clearing house”, “EEA central counterparty” and “third country central counterparty” have the meanings given by section 285 of FISMA 2000 (exemptions for recognised investment exchanges and clearing houses),”.