

DRAFT CORPORATION TAX BILL

TABLE OF ORIGINS

This Table shows the origins of the provisions of the draft Corporation Tax Bill.

It is followed by a Table of Destinations for the Bill, which starts on page 162.

The following abbreviations are used in the Table of Origins –

Acts of Parliament

FA 1942	Finance Act 1942 (c. 21)
CSCDA 1960	Caravan Sites and Control of Development Act 1960 (c.62)
CSA 1968	Caravan Sites Act 1968 (c.52)
TMA 1970	Taxes Management Act 1970 (c. 9)
MHA 1975	Mobile Homes Act 1975 (c. 49)
ICTA	Income and Corporation Taxes Act 1988 (c. 1)
FA 1988	Finance Act 1988 (c. 39)
FA 1989	Finance Act 1989 (c. 26)
FA 1990	Finance Act 1990 (c. 29)
FA 1991	Finance Act 1991 (c. 31)
TCGA 1992	Taxation of Chargeable Gains Act 1992 (c.12)
FA 1993	Finance Act 1993 (c. 34)
FA 1994	Finance Act 1994 (c. 9)
FA 1995	Finance Act 1995 (c. 4)
FA 1996	Finance Act 1996 (c. 8)
ERA 1996	Employment Rights Act 1996 (c. 18)
FA 1998	Finance Act 1998 (c. 36)
FA 1999	Finance Act 1999 (c. 16)
FA 2000	Finance Act 2000 (c. 17)
CAA 2001	Capital Allowances Act 2001 (c. 2)
FA 2001	Finance Act 2001 (c. 9)
FA 2002	Finance Act 2002 (c. 23)
ITEPA 2003	Income Tax (Earnings and Pensions) Act 2003 (c. 1)
FA 2003	Finance Act 2003 (c.14)
FA 2004	Finance Act 2004 (c. 12)
FA 2005	Finance Act 2005 (c. 7)
F(No.2)A 2005	Finance (No.2) Act 2005 (c. 22)

Acts of Parliament

FA 2006	Finance Act 2006 (c. 25)
GOWA 2006	Government of Wales Act 2006 (c.32)
ITA 2007	Income Tax Act (c.3)
FA 2007	Finance Act 2007 (c. 11)

Statutory instruments

ER(NI)O 1996	Employment Rights (Northern Ireland) Order (S.I. 1996/1919 (NI 16))
NAW(TF) O 1999	National Assembly for Wales (Transfer of Functions) Order (S.I. 1999/ 672)
SA(TFSM) O 1999	Scotland Act (Transfer of Functions to the Scottish Ministers etc.) Order 1999/1750
MAFF(D)O 2002	Ministry of Agriculture, Fisheries and Food (Dissolution) Order 2002 (S.I. 2002/794)
AD(FA 2002)O 2003	Finance Act 2002, Schedule 13 (Appointed Day) Order 2003 (S.I. 2003/ 1472)
AD(FA 2003)O 2003	Finance Act 2003, Section 168 (Appointed Day) Order 2003 (S.I. 2003/ 2497)
ADO 2005	Finance Act 2004, Section 141 (Appointed Day) Order 2005 (S.I. 2005/ 123)
ITVCT(DC PGL)O 2006	Investment Trusts and Venture Capital Trusts (Definition of Capital Profits, Gains or Losses) Order 2006 (S.I. 2006/1182)

Other Abbreviation

Annex 1, Change 1	Change 1 in Annex 1 of the Explanatory Notes to the draft Corporation Tax Bill
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<i>Provision</i>	<i>Origin</i>
1 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
(5)	Drafting.
(6)	Drafting.
(7)	Drafting.
(8)	Drafting.

<i>Provision</i>	<i>Origin</i>
2 (1)	ICTA s.6(1).
(2)	ICTA s.6(4).
3 (1)	ICTA s.6(2).
(2)	ICTA s.6(2).
4	ICTA s.6(3).
5 (1)	ICTA s.9(1), (4).
(2)	Drafting.
6 (1)	ICTA s.8(1).
(2)	ICTA s.11(1).
(3)	ICTA s.11(2).
(4)	ICTA s.8(1), s.11(2).
7 (1)	ICTA s.8(2).
(2)	ICTA s.8(2).
8	ICTA s.8(2).
9 (1)	ICTA s.8(3).
(2)	ICTA s.8(3).
(3)	ICTA s.12(1).
(4)	ICTA s.12(1).
(5)	ICTA s.8(3).
10 (1)	ICTA s.12(2).
(2)	ICTA s.12(4).
(3)	ICTA s.12(6).
(4)	ICTA s.12(7).
(5)	ICTA s.12(9), s.342A(8); drafting.
11 (1)	ICTA s.12(3), (7ZA).
(2)	ICTA s.12(7ZA).
(3)	ICTA s.12(7ZA).
(4)	ICTA s.12(5B).
(5)	ICTA s.12(7).
(6)	ICTA s.12(9); drafting.
12 (1)	ICTA s.12(5).
(2)	ICTA s.12(5).
(3)	ICTA s.12(5A); Annex 1, Change 1.
13 (1)	ICTA s.12(7).
(2)	ICTA s.12(7).

<i>Provision</i>	<i>Origin</i>
(3)	ICTA s.12(7).
(4)	ICTA s.12(7).
(5)	Drafting.
(6)	ICTA s.12(7), (9); drafting.
(7)	ICTA s.12(7).
14 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
(5)	Drafting.
15 (1)	FA 1988 s.66(1).
(2)	FA 1988 s.66(1).
16 (1)	Drafting.
(2)	FA 1988 s.66(2).
(3)	FA 1988 s.66(2).
(4)	FA 1988 s.66(2).
17 (1)	FA 1988 s.66A(1).
(2)	FA 1988 s.66A(2).
(3)	FA 1988 s.66A(2).
(4)	FA 1988 s.66A(3).
18 (1)	FA 1994 s.249(1).
(2)	FA 1994 s.249(1).
(3)	FA 1994 s.249(3).
(4)	FA 1994 s.249(2).
(5)	FA 1994 s.249(4).
19 (1)	ICTA s.11(1).
(2)	ICTA s.11(2), (2A), s.11AA(1).
(3)	ICTA s.11(2), (2A).
20 (1)	ICTA s.11AA(1).
(2)	Drafting.
21 (1)	ICTA s.11AA(2).
(2)	ICTA s.11AA(3).
(3)	ICTA Sch.A1 para.1(2).
22	ICTA Sch.A1 para.2.

<i>Provision</i>	<i>Origin</i>
23 (1)	ICTA Sch.A1 para.6(1).
(2)	ICTA Sch.A1 para.6(2).
(3)	ICTA Sch.A1 para.6(3).
24 (1)	ICTA s.11AA(5).
(2)	ICTA s.11AA(5).
(3)	ICTA s.11AA(5).
25 (1)	ICTA Sch.A1 para.7(1).
(2)	ICTA Sch.A1 para.7(2).
(3)	ICTA Sch.A1 para.7(1).
26 (1)	ICTA Sch.A1 para.7(1), 8(1).
(2)	ICTA Sch.A1 para.8(1).
(3)	ICTA Sch.A1 para.8(2).
(4)	ICTA Sch.A1 para.8(2).
27 (1)	ICTA Sch.A1 para.7(1), 9(1).
(2)	ICTA Sch.A1 para.9(1).
(3)	ICTA Sch.A1 para.9(3).
(4)	ICTA Sch.A1 para.9(4).
(5)	ICTA Sch.A1 para.9(5).
28 (1)	ICTA Sch.A1 para.7(1), 10(1).
(2)	ICTA Sch.A1 para.10(2).
29 (1)	ICTA s.11AA(4).
(2)	ICTA s.11AA(4).
(3)	ICTA Sch.A1 para.3(1).
(4)	ICTA Sch.A1 para.3(2).
(5)	ICTA s.11AA(4).
30	ICTA s.11AA(3).
31 (1)	ICTA Sch.A1 para.4(1).
(2)	ICTA Sch.A1 para.4(2).
(3)	ICTA Sch.A1 para.4(3).
32 (1)	ICTA Sch.A1 para.5(1).
(2)	ICTA Sch.A1 para.5(2).
(3)	ICTA Sch.A1 para.5(3).
33	ICTA s.6(4); Annex 1, Change 2; drafting.
34 (1)	Drafting.
(2)	Drafting.

<i>Provision</i>	<i>Origin</i>
(3)	Drafting.
(4)	Drafting.
35	ICTA s.9(1), (2), (2B), (2C), (3), s.18(1), (2), (3) (“Case I”), (3) (“Case V”); Annex 1, Change 2.
36 (1)	ICTA s.53(1); drafting.
(2)	ICTA s.53(2); drafting.
(3)	Drafting.
37 (1)	ICTA s.53(4); FA 1988 Sch.6 para.3(2).
(2)	ICTA s.53(3).
(3)	Drafting.
38 (1)	ICTA s.53(3).
(2)	ICTA s.53(3).
(3)	ICTA s.53(3), (4); drafting.
39 (1)	ICTA s.55(1); Annex 1, Change 3.
(2)	ICTA s.55(1); Annex 1, Change 3.
(3)	ICTA s.55(1); drafting.
(4)	ICTA s.55(1); Annex 1, Change 3.
(5)	ICTA s.55(2).
(6)	Drafting.
40 (1)	ICTA s.492(1).
(2)	ICTA s.492(1).
(3)	ICTA s.502(1).
41 (1)	ICTA s.487(1).
(2)	ICTA s.487(5).
42 (1)	Drafting.
(2)	ICTA s.337(1).
43 (1)	ICTA s.98(1), (2), (4).
(2)	ICTA s.98(2).
(3)	ICTA s.98(3).
44 (1)	Annex 1, Change 4.
(2)	Annex 1, Change 4.
(3)	Annex 1, Change 4.
(4)	Annex 1, Change 4.
45 (1)	Annex 1, Change 5.
(2)	Annex 1, Change 5.

<i>Provision</i>	<i>Origin</i>
(3)	Annex 1, Change 5.
(4)	Annex 1, Change 5.
(5)	Annex 1, Change 5.
(6)	Annex 1, Change 5.
46 (1)	ICTA s.120(1), (1A); Annex 1, Changes 2 and 6.
(2)	ICTA s.120(1); Annex 1, Change 6.
(3)	Annex 1, Change 6.
(4)	ICTA s.120(5).
(5)	ICTA s.120(1); Annex 1, Change 6.
(6)	ICTA s.120(5).
47 (1)	FA 1998 s.42(1); Annex 1, Change 2.
(2)	FA 1998 s.42(2).
(3)	FA 1998 s.42(5).
48 (1)	ICTA Sch.5 para.8(7); FA 1998 s.46(2); Annex 1, Change 2.
(2)	FA 1998 s.46(2).
49 (1)	FA 1998 s.46(1); Annex 1, Change 2.
(2)	FA 1998 s.46(1).
(3)	FA 1998 s.46(1).
50	Drafting.
51 (1)	ICTA Sch.5 paras.1(1), 7, 9(1), (2), (5).
(2)	ICTA Sch.5 para.1(2).
(3)	ICTA Sch.5 para.9(4).
52 (1)	ICTA s.79(1), s.79A(1), s.79B(1), s.82A(1), s.82B(1), s.83, s.86(1), s.90(1), s.579(2), s.588(3), s.589A(8); FA 1988 s.73(2); Annex 1, Change 7; drafting.
(2)	ICTA s.79(1), s.79A(1), s.79B(1), s.82A(1), s.82B(1), s.83, s.86(1), s.90(1), s.579(2), s.588(3), s.589A(8); FA 1988 s.73(2); FA 2002 s.55(3); Annex 1, Change 7; drafting.
(3)	ICTA s.79(1), s.79A(1), s.79B(1), s.82A(1), s.82B(1), s.83, s.86(1), s.90(1), s.579(2), s.588(3), s.589A(8); FA 1988 s.73(2); FA 2002 s.55(3); Annex 1, Change 7; drafting.
53 (1)	ICTA s.72(1).
(2)	ICTA s.72(1).
(3)	ICTA s.72(2).
54 (1)	ICTA s.74(1); Annex 1, Change 2.
(2)	ICTA s.74(1).

<i>Provision</i>	<i>Origin</i>
55 (1)	ICTA s.74(1); Annex 1, Change 2.
(2)	ICTA s.74(1).
56 (1)	ICTA s.88D(1); drafting.
(2)	ICTA s.88D(2), s.89; Annex 1, Changes 2 and 8.
(3)	Drafting.
57 (1)	ICTA s.578A(1), (2); Annex 1, Change 2.
(2)	ICTA s.578A(3).
(3)	ICTA s.578A(4).
(4)	ICTA s.578A(4); Annex 1, Change 9.
(5)	ICTA s.578A(4).
(6)	ICTA s.578B(4).
58 (1)	ICTA s.578B(1).
(2)	ICTA s.578B(2); Annex 1, Change 10.
(3)	ICTA s.578B(2).
(4)	ICTA s.578B(2).
(6)	ICTA s.578B(2).
(7)	ICTA s.578B(2).
(8)	ICTA s.578B(3).
59 (1)	ICTA s.578A(2A); FA 2002 s.60(2).
(2)	ICTA s.578A(2B).
60	ICTA s.74(1); Annex 1, Change 2.
61 (1)	ICTA s.401(1); Annex 1, Change 2.
(2)	ICTA s.401(1).
(3)	ICTA s.401(1AA).
62 (1)	ICTA s.87(1); Annex 1, Changes 2 and 11.
(2)	ICTA s.87(2).
(3)	ICTA s.87(2); drafting.
(4)	Drafting.
(5)	ICTA s.87(8).
(6)	ICTA s.87(9A).
63 (1)	ICTA s.87(2).
(2)	Drafting.
(3)	ICTA s.87(2), (3).
(4)	ICTA s.87(2), (9).
(5)	ICTA s.87(2), (3), (9); Annex 1, Change 12.

<i>Provision</i>	<i>Origin</i>
(6)	Drafting.
64 (1)	ICTA s.87(7).
(2)	ICTA s.87(7).
(3)	ICTA s.87(7).
65 (1)	ICTA s.87(4).
(2)	ICTA s.87(4).
(3)	ICTA s.87(6).
(4)	Drafting.
66 (1)	ICTA s.87(5), s.87A(1), (3); Annex 1, Change 11.
(2)	ICTA s.87(5), s.87A(2); Annex 1, Change 13.
(3)	ICTA s.87(5), s.87A(2).
(4)	ICTA s.87(5), s.87A(2).
(5)	ICTA s.87(5), s.87A(2); Annex 1, Change 13.
(6)	Annex 1, Change 13; drafting.
(7)	Drafting.
(8)	Drafting.
67 (1)	ICTA s.87(5), s.87A(1).
(2)	ICTA s.87(5), s.87A(2).
(3)	ICTA s.87(5), s.87A(2).
(4)	ICTA s.87(5), s.87A(2); Annex 1, Change 13.
(5)	ICTA s.87(5), s.87A(2).
(6)	ICTA s.87(5), s.87A(2); Annex 1, Change 12.
68 (1)	ICTA s.74(1); Annex 1, Change 2.
(2)	ICTA s.74(1).
(3)	ICTA s.74(1).
69 (1)	FA 1988 s.73(2); Annex 1, Change 2.
(2)	FA 1988 s.73(2).
70 (1)	ICTA s.86(1), (3); Annex 1, Change 2.
(2)	ICTA s.86(1), (2); Annex 1, Change 14.
(3)	ICTA s.86(1), (3).
71 (1)	ICTA s.86(3), (4); IA 1978 s.17(2).
(2)	ICTA s.86(3), (5).
(3)	ICTA s.86(3), (6).
72 (1)	ICTA s.86A(1).
(2)	ICTA s.86A(2), (3); Annex 1, Change 2.

<i>Provision</i>	<i>Origin</i>
(3)	ICTA s.86A(1A).
73 (1)	ICTA s.589A(1), (7), (8), s.589B(5); Annex 1, Change 2.
(2)	ICTA s.589A(1).
(3)	ICTA s.589A(1A).
74 (1)	ICTA s.588(1), (3); Annex 1, Change 2.
(2)	ICTA s.588(1), (3); Annex 1, Change 16.
75 (1)	ICTA s.588(5).
(2)	ICTA s.588(5).
(3)	ICTA s.588(5).
(4)	ICTA s.588(6).
(5)	ICTA s.588(7).
(6)	ICTA s.588(7).
76 (1)	ICTA s.579(2), (5); Annex 1, Change 2.
(2)	ICTA s.580(1); ERA 1996 s.166(2); ER(NI)O 1996 Art.201(2).
(3)	ICTA s.580(1); ERA 1996 s.166(2); ER(NI)O 1996 Art.201(2).
77 (1)	ICTA s.579(2); Annex 1, Change 2.
(2)	ICTA s.579(2).
(3)	ICTA s.579(2), s.580(1).
(4)	ICTA s.579(2).
(5)	ICTA s.114(1), s.579(2).
(6)	ICTA s.579(2), (5).
78 (1)	ICTA s.579(5).
(2)	ICTA s.579(5), s.580(1); Annex 1, Change 12.
(3)	ICTA s.579(5).
79 (1)	ICTA s.90(1), (4), s.580(1); Annex 1, Changes 2 and 17.
(2)	ICTA s.90(3), s.114(1); drafting.
(3)	ICTA s.90(1).
(4)	ICTA s.90(2), (4), s.580(1).
(5)	ICTA s.90(1); Annex 1, Change 17.
(6)	ICTA s.90(1).
80 (1)	ICTA s.579(6), s.580(1); Annex 1, Change 15.
(2)	ICTA s.579(6).
81 (1)	ICTA s.79(1), s.79A(1), s.79B(1); Annex 1, Change 2.
(2)	ICTA s.79(1), s.79A(1), s.79B(1).

<i>Provision</i>	<i>Origin</i>
(3)	ICTA s.79(3), s.79A(3), s.79B(3); Annex 1, Change 18.
(4)	ICTA s.79(3), s.79A(3), s.79B(3).
(5)	ICTA s.79(9), s.79A(4), s.79B(4); Annex 1, Change 19.
(6)	ICTA s.79(9), s.79A(4), s.79B(4); Annex 1, Change 19.
(7)	Annex 1, Change 18.
82 (1)	ICTA s.79(1), s.79A(1).
(2)	ICTA s.79(4); NAW(TF)O 1999 art.2, Sch.1; SA(TFSM)O 1999 art.2, Sch.1; GOWA 2006 Sch.11 para.30(1), (2); Annex 1, Change 15.
(3)	ICTA s.79A(5).
(4)	ICTA s.79A(5).
(5)	ICTA s.79A(5).
83 (1)	ICTA s.79(4).
(2)	ICTA s.79(5).
(3)	ICTA s.79(4).
(4)	ICTA s.79(4).
(5)	ICTA s.79(6).
(6)	ICTA s.79(7).
84 (1)	Drafting.
(2)	ICTA s.79(8).
(3)	ICTA s.79(4).
(4)	ICTA s.79(8).
(5)	ICTA s.79(8).
85 (1)	ICTA s.79B(5).
(2)	ICTA s.79B(6), (7).
(3)	ICTA s.79B(8).
86 (1)	ICTA s.82A(1).
(2)	ICTA s.82A(2).
(3)	ICTA s.82A(3).
(4)	ICTA s.82A(4).
(5)	ICTA s.82A(5).
87 (1)	ICTA s.82B(1).
(2)	ICTA s.82B(1).
(3)	ICTA s.82B(2).
(4)	ICTA s.82B(1).
(5)	ICTA s.82B(3).

<i>Provision</i>	<i>Origin</i>
(6)	ICTA s.82B(4); Annex 1, Change 1.
(7)	ICTA s.82B(5).
88	ICTA s.83; Annex 1, Change 20.
89	ICTA s.83; Annex 1, Change 20.
90	ICTA s.88; Annex 1, Changes 2 and 21.
91 (1)	ICTA s.76A(1); Annex 1, Change 22.
(2)	Annex 1, Change 22.
(3)	ICTA s.76A(2), (5), (6); Annex 1, Change 22.
92 (1)	Drafting.
(2)	Drafting.
93 (1)	ICTA s.94(1); Annex 1, Change 2.
(2)	ICTA s.94(1).
94 (1)	ICTA s.106(2); Annex 1, Change 2.
(2)	ICTA s.106(2).
(3)	ICTA s.106(1), (2); drafting.
95 (1)	FA 1999 Sch.6 para.1(1), (2).
(2)	FA 1999 Sch.6 para.1(1).
(3)	FA 1999 Sch.6 para.1(1).
(4)	FA 1999 Sch.6 para.1(1).
96 (1)	FA 1999 Sch.6 para.5.
(2)	Annex 1, Change 23.
(3)	FA 1999 Sch.6 para.7.
(4)	FA 1999 Sch.6 para.7.
97 (1)	FA 1999 Sch.6 para.2(1).
(2)	FA 1999 Sch.6 para.2(2); Annex 1, Change 2.
(3)	FA 1999 Sch.6 para.2(3).
98 (1)	FA 1999 Sch.6 para.3(1).
(2)	FA 1999 Sch.6 para.3(4).
(3)	FA 1999 Sch.6 para.3(1).
(4)	FA 1999 Sch.6 para.3(2).
(5)	FA 1999 Sch.6 para.3(3).
99	FA 1999 Sch.6 para.8(1), (2).
100 (1)	ICTA s.491(1), (3), (4), (8); Annex 1, Changes 2 and 24.
(2)	ICTA s.491(3), (4).
(3)	ICTA s.491(3), (6); Annex 1, Change 19.

<i>Provision</i>	<i>Origin</i>
(4)	ICTA s.491(1).
(5)	ICTA s.491(2).
(6)	ICTA s.491(1); drafting.
(7)	ICTA s.491(11).
101 (1)	ICTA s.93(1), (2).
(2)	ICTA s.93(1), (2), (3).
102 (1)	ICTA s.74(1); Annex 1, Changes 2 and 25.
(2)	ICTA s.74(1); Annex 1, Change 25.
103 (1)	ICTA s.76A(1); Annex 1, Change 22.
(2)	ICTA s.76A(1).
(3)	ICTA s.76A(3).
(4)	ICTA s.76A(5).
104 (1)	ICTA s.83A(1), (2), s.84(1); FA 2002 Sch.18 para.9(3); Annex 1, Changes 26, 27 and 28.
(2)	ICTA s.83A(3), s.84(3).
(3)	ICTA s.84(5); FA 2002 Sch.18 para.1; drafting.
(4)	ICTA s.83A(1); ICTA s.507(1).
(5)	Drafting.
105 (1)	ICTA s.84(5); NAW(TF)O 1999 art.2, Sch.1; GOWA 2006 Sch.11 para.30(1), (2).
(2)	ICTA s.84(5).
(3)	ICTA s.84(6); NAW(TF)O 1999 art.2, Sch.1; GOWA 2006 Sch.11 para.30(1), (2); Annex 1, Change 1.
(4)	ICTA s.84(7); NAW(TF)O 1999 art.2, Sch.1; GOWA 2006 Sch.11 para.30(1), (2).
(5)	ICTA s.84(7).
(6)	ICTA s.84(8).
106 (1)	FA 2002 s.55(1); Annex 1, Change 29.
(2)	FA 2002 s.55(2).
(3)	FA 2002 s.55(3).
(4)	FA 2002 s.55(3).
(5)	FA 2002 s.55(6).
(6)	Drafting.
107 (1)	ICTA s.83A(4), s.84(4); FA 2002 s.55(4); Annex 1, Change 2; drafting.
(2)	FA 2002 s.55(4).

<i>Provision</i>	<i>Origin</i>
(3)	ICTA s.83A(4), s.84(4); FA 2002 s.55(4); Annex 1, Change 19.
108 (1)	ICTA Sch.5 para.1(2), (3).
(2)	ICTA Sch.5 paras.1(2), 2(1), 3(1).
(3)	ICTA Sch.5 para.9(1).
(4)	Drafting.
109 (1)	ICTA Sch.5 paras.8(1), (5), 9(2), (4).
(2)	ICTA Sch.5 para.8(5).
(3)	ICTA Sch.5 para.8(2)
(4)	ICTA Sch.5 para.8(2).
(5)	ICTA Sch.5 para.8(3)
(6)	ICTA Sch.5 para.8(3).
(7)	ICTA Sch.5 para.9(4).
110 (1)	Drafting.
(2)	ICTA Sch.5 para.8(6).
(3)	ICTA Sch.5 para.3(12).
(4)	ICTA Sch.5 para.3(12).
(5)	ICTA Sch.5 paras.8(4), 9(3).
(6)	Annex 1, Change 30.
111 (1)	ICTA Sch.5 para.3(2).
(2)	ICTA Sch.5 para.3(2).
112 (1)	ICTA Sch.5 para.3(2), (3).
(2)	ICTA Sch.5 para.3(2).
(3)	ICTA Sch.5 para.3(3).
(4)	ICTA Sch.5 para.3(3).
113 (1)	ICTA Sch.5 para.3(4).
(2)	ICTA Sch.5 para.3(4); drafting.
(3)	Drafting.
(4)	ICTA Sch.5 para.3(4).
(5)	ICTA Sch.5 para.3(5).
114 (1)	Drafting
(2)	ICTA Sch.5 para.3(6).
(3)	ICTA Sch.5 para.3(6).
(4)	ICTA Sch.5 para.3(6).
(5)	ICTA Sch.5 para.3(6).

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115 (1)	ICTA Sch.5 para.3(10).
(2)	ICTA Sch.5 para.3(10).
(3)	ICTA Sch.5 para.3(10).
(4)	ICTA Sch.5 para.3(10).
(5)	ICTA Sch.5 para.3(10).
116 (1)	ICTA Sch.5 para.3(8); Annex 1, Change 31.
(2)	ICTA Sch.5 para.3(8); Annex 1, Change 31.
(3)	ICTA Sch.5 para.3(8); Annex 1, Change 31.
117 (1)	ICTA Sch.5 para.3(7), (8), (9).
(2)	ICTA Sch.5 para.3(7), (9); drafting.
(3)	ICTA Sch.5 para.3(9).
(4)	ICTA Sch.5 para.3(11); Annex 1, Change 31.
(5)	ICTA Sch.5 para.3(8), (9).
(6)	ICTA Sch.5 para.3(3), (7).
(7)	Annex 1, Change 30.
118 (1)	Drafting.
(2)	ICTA Sch.5 para.3(9).
(3)	ICTA Sch.5 para.3(9).
(4)	ICTA Sch.5 para.3(9).
119 (1)	ICTA Sch.5 para.3(8), (9).
(2)	ICTA Sch.5 para.3(9).
(3)	ICTA Sch.5 para.3(9).
(4)	ICTA Sch.5 para.3(8).
120 (1)	Drafting.
(2)	ICTA Sch.5 para.3(9).
(3)	ICTA Sch.5 para.3(9).
(4)	ICTA Sch.5 para.3(9).
121 (1)	ICTA Sch.5 para.2(2).
(2)	ICTA Sch.5 para.2(3).
(3)	ICTA Sch.5 para.2(6).
(4)	ICTA Sch.5 para.2(2); drafting.
(5)	ICTA Sch.5 para.2(4).
(6)	ICTA Sch.5 para.2(1).
(7)	ICTA Sch.5 para.2(4); drafting.
(8)	Drafting.

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122 (1)	ICTA Sch.5 para.4.
(2)	ICTA Sch.5 para.4; Annex 1, Change 32.
123 (1)	ICTA Sch.5 para.6(1).
(2)	ICTA Sch.5 para.6(1), (2), (4), (5).
(3)	ICTA Sch.5 para.6(3); drafting.
(4)	ICTA Sch.5 para.6(1).
124 (1)	ICTA Sch.5 para.5(1).
(2)	ICTA Sch.5 para.5(1), (2).
(3)	ICTA Sch.5 para.5(2)
(4)	ICTA Sch.5 para.5(1).
(5)	ICTA Sch.5 para.5(1).
(6)	ICTA Sch.5 para.5(1).
125 (1)	ICTA Sch.5 para.10.
(2)	ICTA Sch.5 para.10.
126 (1)	ICTA Sch.5 para.11.
(2)	ICTA Sch.5 para.11.
127 (1)	ICTA s.472A(1).
(2)	ICTA s.472A(2).
(3)	ICTA s.472A(3).
(4)	ICTA s.472A(4).
128 (1)	ICTA s.473(1), (3); Annex 1, Change 33.
(2)	ICTA s.473(2).
(3)	ICTA s.473(2A).
(4)	ICTA s.473(3).
(5)	ICTA s.473(4).
(6)	ICTA s.473(4).
(7)	ICTA s.473(7).
(8)	ICTA s.473(6); TCGA 1992 s.99, s.136(5).
129 (1)	ICTA s.95(1), (2); Annex 1, Changes 2 and 34.
(2)	ICTA s.95(1A).
(3)	ICTA s.95(1), (2); Annex 1, Changes 2 and 34.
(4)	ICTA s.95(1), (2).
(5)	ICTA s.95(2A).
(6)	Drafting.

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130 (1)	ICTA s.477B(1), (5).
(2)	ICTA s.477A(9), s.477B(2), (5).
(3)	ICTA s.477B(1A).
(4)	ICTA s.477B(3).
(5)	ICTA s.477B(3).
(6)	ICTA s.477B(3), (4).
131 (1)	ICTA s.486(10).
(2)	ICTA s.486(10).
(3)	ICTA s.486(10).
(4)	ICTA s.486(10).
(5)	Drafting.
132	ICTA s.487(3).
133 (1)	ICTA s.99(1).
(2)	ICTA s.99(1).
(3)	ICTA s.99(1).
134 (1)	ICTA s.122(1).
(2)	ICTA s.122(1).
(3)	ICTA s.122(5), (6), (7).
(4)	Drafting.
135 (1)	ICTA s.99(2).
(2)	ICTA s.99(2).
(3)	ICTA s.99(2).
(4)	ICTA s.99(3).
(5)	ICTA s.99(3).
136 (1)	ICTA s.91C.
(2)	ICTA s.91C.
(3)	ICTA s.91C.
137 (1)	FA 1990 s.126(1); FA 1991 s.121(1); drafting.
(2)	FA 1990 s.126(1); FA 1991 s.121(1); Annex 1, Changes 35 and 36.
(3)	FA 1990 s.126(2); FA 1991 s.121(2).
138 (1)	FA 2000 Sch.12 para.17(1); Annex 1, Change 2.
(2)	FA 2000 Sch.12 para.17(1).
(3)	FA 2000 Sch.12 para.17(2).
(4)	FA 2000 Sch.12 para.17(3).

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(5)	FA 2000 Sch.12 para.17(4).
139 (1)	FA 2000 Sch.12 para.18(1); Annex 1, Change 2.
(2)	FA 2000 Sch.12 para.18(2); Annex 1, Change 37.
(3)	FA 2000 Sch.12 para.18(3); Annex 1, Change 37.
(4)	FA 2000 Sch.12 para.17(4).
140 (1)	FA 2007 Sch.3 para.10(1); Annex 1, Change 2.
(2)	FA 2007 Sch.3 para.10(2).
(3)	FA 2007 Sch.3 para.10(3).
(4)	FA 2007 Sch.3 para.10(4).
(5)	FA 2007 Sch.3 para.10(5).
(6)	FA 2007 Sch.3 para.10(6).
141 (1)	ICTA s.91B(1), (2), (7), s.91BA(1), (4), (5).
(2)	ICTA s.91B(2), (3); Annex 1, Change 38.
(3)	ICTA s.91BA(1), (3).
(4)	ICTA s.91BA(2).
(5)	Drafting.
142 (1)	ICTA s.91B(2), (3), (7), (8), (11).
(2)	ICTA s.91B(4), (5), (6), (9), (10).
(3)	ICTA s.91B(9), (10), (11).
(4)	ICTA s.91B(10).
143 (1)	ICTA s.91A(6).
(2)	ICTA s.91B(4), (11), s.91BA(1).
(3)	ICTA s.91B(10A).
144 (1)	ICTA s.91A(1).
(2)	ICTA s.91A(1), (2).
(3)	ICTA s.91A(2).
(4)	ICTA s.91A(3).
(5)	ICTA s.91A(4), (5), (6).
(6)	ICTA s.91A(7).
145 (1)	ICTA s.91(1), (7).
(2)	ICTA s.91(8).
(3)	ICTA s.91(8).
(4)	ICTA s.91(2), (5), (7).
(5)	ICTA s.91(5); drafting.
(6)	ICTA s.91(8).

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146 (1)	ICTA s.91(1), (5), (7).
(2)	ICTA s.91(1), (5), (7).
(3)	ICTA s.91(6).
(4)	ICTA s.91(5).
(5)	ICTA s.91(4), s.91(9); drafting.
147 (1)	ICTA s.91(1), (4), (7).
(2)	ICTA s.91(3), (4), (6).
(3)	ICTA s.91(3), (8).
(4)	ICTA s.91(1), (3), (4), (5), (7), (8).
148 (1)	ICTA s.91(9); CAA 2001 s.532.
(2)	Drafting.
(3)	ICTA s.91(9); CAA 2001 s.532.
(4)	ICTA s.91(9); CAA 2001 s.532.
(5)	ICTA s.91(9); CAA 2001 s.532.
149 (1)	FA 2006 s.48(1).
(2)	FA 2006 s.48(2).
(3)	FA 2006 s.48(3).
150 (1)	FA 2006 s.49(1).
(2)	FA 2006 s.49(2).
(3)	FA 2006 s.49(3).
(4)	FA 2006 s.49(4).
151 (1)	FA 2006 s.50.
(2)	FA 2006 s.31(1), (2), (3).
152 (1)	ICTA s.509(1).
(2)	ICTA s.509(1).
(3)	ICTA s.509(1).
(4)	ICTA s.509(1).
(5)	ICTA s.509(1), (3).
153 (1)	Drafting.
(2)	ICTA s.509(2).
(3)	ICTA s.509(2).
(4)	ICTA s.509(2).
(5)	ICTA s.509(2).

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154 (1)	ICTA s.509(1), (2), (3); Northern Ireland Act 1998 Sch.12 para.11(1); GOWA 2006 s.85(1); Annex 1, Change 15.
(2)	ICTA s.509(1), (2), (3); Annex 1, Change 15.
155 (1)	ICTA s.100(1); drafting.
(2)	ICTA s.100(1ZA).
(3)	ICTA s.102(2), s.114(1); drafting.
156 (1)	ICTA s.100(2).
(2)	ICTA s.100(2).
(3)	ICTA s.100(2), s.101(3).
157 (1)	ICTA s.100(1).
(2)	ICTA s.100(1); Annex 1, Change 39.
(3)	ICTA s.100(1B), Sch.5 para.5.
(4)	ICTA s.100(1).
158 (1)	ICTA s.100(1A); Annex 1, Change 39.
(2)	ICTA s.100(1A).
(3)	ICTA s.100(3).
159 (1)	ICTA s.100(1A); Annex 1, Change 39.
(2)	ICTA s.100(1A).
160 (1)	ICTA s.100(1C); Annex 1, Change 39.
(2)	ICTA s.100(1C).
(3)	ICTA s.100(1C).
(4)	ICTA s.100(1C).
(5)	ICTA s.100(1D).
(6)	ICTA s.100(3).
161	ICTA s.100(1F).
162 (1)	ICTA s.100(1E).
(2)	ICTA s.100(1E).
163 (1)	ICTA s.100(1); drafting.
(2)	ICTA s.100(1A), (1G), (3); drafting.
164 (1)	ICTA s.102(1).
(2)	ICTA s.102(1); Annex 1, Changes 2 and 39.
(3)	ICTA s.102(1).
(4)	ICTA s.102(1).
165 (1)	Annex 1, Change 40.
(2)	Annex 1, Change 40.

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(3)	Annex 1, Change 40.
(4)	Annex 1, Change 40.
(5)	Annex 1, Change 40.
166 (1)	Annex 1, Change 40.
(2)	Annex 1, Change 40.
(3)	Annex 1, Change 40.
(4)	Annex 1, Change 40.
(5)	Annex 1, Change 40.
167 (1)	Annex 1, Change 40.
(2)	Annex 1, Change 40.
(3)	Annex 1, Change 40.
168 (1)	Annex 1, Change 40.
(2)	Annex 1, Change 40.
(3)	Annex 1, Change 40.
(4)	Annex 1, Change 40.
(5)	Annex 1, Change 40.
169 (1)	ICTA s.533(7).
(2)	ICTA s.532; Annex 1, Change 41.
(3)	ICTA s.531(8).
(4)	ICTA s.531(8).
(5)	ICTA s.532; CAA 2001 s.453, s.572(1), (2).
(6)	ICTA s.532; CAA 2001 s.572(3).
170 (1)	ICTA s.531(1).
(2)	ICTA s.531(1).
(3)	ICTA s.532; CAA 2001 s.562(3).
(4)	ICTA s.532; CAA 2001 s.562(2).
(5)	ICTA s.532; CAA 2001 s.563(1).
(6)	ICTA s.532; CAA 2001 s.563(1).
171 (1)	ICTA s.531(2).
(2)	ICTA s.531(2).
(3)	ICTA s.531(2).
(4)	ICTA s.531(3).
(5)	ICTA s.531(3).
(6)	ICTA s.531(3).
(7)	ICTA s.531(3A).

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172 (1)	ICTA s.531(7); CAA 2001 s.453, s.572(1).
(2)	ICTA s.531(7).
(3)	ICTA s.531(7).
173 (1)	ICTA s.70(2); FA 2002 s.64(1); FA 2002 Sch.22 para.3(1); Annex 1, Change 2.
(2)	FA 2002 s.64(1); FA 2002 Sch.22 para.3(3).
(3)	FA 2002 s.64(2); drafting.
(4)	FA 2002 s.64(3).
(5)	FA 2002 s.64(4).
(6)	FA 2002 s.64(5).
174 (1)	FA 2002 s.64(1), Sch.22 para.1(2).
(2)	FA 2002 s.64(1), Sch.22 para.4; Annex 1, Change 2.
(3)	FA 2002 s.64(1), Sch.22 para.5(1), (2); Annex 1, Change 2.
(4)	FA 2002 Sch.22 paras.1(2), 6(2); drafting.
175	FA 2002 s.64(1), Sch.22 para.2; Annex 1, Change 2.
176 (1)	FA 2002 s.64(1), Sch.22 para.6(1).
(2)	FA 2002 s.64(1), Sch.22 para.6(2).
177 (1)	FA 2002 s.64(1), Sch.22 para.7(1).
(2)	FA 2002 s.64(1), Sch.22 para.7(1); Annex 1, Change 2.
(3)	FA 2002 s.64(1), Sch.22 para.7(2).
178 (1)	FA 2002 s.64(1), Sch.22 para.8(1).
(2)	FA 2002 s.64(1), Sch.22 para.8(2).
(3)	FA 2002 s.64(1), Sch.22 para.8(2).
(4)	FA 2002 s.64(1), Sch.22 para.8(2).
179 (1)	FA 2002 s.64(1), Sch.22 paras.9(1), 15.
(2)	FA 2002 s.64(1), Sch.22 para.9(2).
(3)	FA 2002 s.64(1), Sch.22 paras.9(4), 15.
(4)	FA 2002 s.64(1), Sch.22 para.9(5); Annex 1, Change 2.
180	ICTA s.103(1), s.104(1); Annex 1, Change 2.
181 (1)	ICTA s.103(1), (2), s.104(1), (2).
(2)	Drafting.
(3)	ICTA s.103(3).
(4)	ICTA s.103(1), s.104(1).
182 (1)	ICTA s.103(1), (2), s.104(1), (2).
(2)	ICTA s.110(1A), (1B).

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183 (1)	Drafting.
(2)	Drafting.
184 (1)	ICTA s.103(5); Annex 1, Change 2.
(2)	ICTA s.103(5).
185 (1)	ICTA s.103(4); Annex 1, Change 2.
(2)	ICTA s.103(4).
186 (1)	ICTA s.106(1).
(2)	ICTA s.106(1).
(3)	ICTA s.106(1).
(4)	ICTA s.106(1), (2); drafting.
(5)	Drafting.
187 (1)	ICTA s.103(3), s.104(6); Annex 1, Change 2.
(2)	ICTA s.110(6).
188 (1)	ICTA s.105(1).
(2)	ICTA s.105(1); Annex 1, Change 2; drafting.
(3)	ICTA s.105(2).
189 (1)	ICTA s.105(3), s.491(7).
(2)	ICTA s.105(3).
(3)	ICTA s.105(3).
190 (1)	Annex 1, Change 42.
(2)	Annex 1, Change 42.
(3)	Annex 1, Change 42.
(4)	Annex 1, Change 42.
191 (1)	Annex 1, Change 42.
(2)	Annex 1, Change 42.
192 (1)	Annex 1, Change 42.
(2)	Annex 1, Change 42.
(3)	Annex 1, Change 42.
193 (1)	ICTA s.18(1), (2), (3) (“Case I”).
(2)	ICTA s.18(1), (2), (3); drafting.
194 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
(5)	Drafting.

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(6)	Drafting.
(7)	Drafting.
(8)	Drafting.
195 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
196 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
197	ICTA s.15(1) (Sch.A para.1(1)), (1) (Sch.A para.1(2)), (1) (Sch.A para.1(3)); drafting.
198	ICTA s.70A(1), (2), (3), (4), (5); drafting.
199 (1)	ICTA s.15(1) (Sch.A para.1(1)), s.70A(1), (2).
(2)	ICTA s.24(6), s.70A(2), (5).
(3)	ICTA s.15(1) (Sch.A para.1(4)), s.70A(1), (2).
(4)	ICTA s.15(1) (Sch.A para.3(1)), s.70A(1), (2).
200	ICTA s.15(1) (Sch.A para.2(1)), (1) (Sch.A para.2(2)), s.70A(2).
201 (1)	ICTA s.15(1A).
(2)	ICTA s.15(1A).
(3)	Drafting.
202	ICTA s.9(1), (2), (2B), (2C), (3), s.15(1) (Sch.A para.1(1)), s.18(1), (2), (3) ("Case V").
203 (1)	ICTA s.21A(1), (5), s.70A(5).
(2)	ICTA s.21A(2), (4), s.70A(5), (6).
(3)	Drafting.
204 (1)	ICTA s.15(1) (Sch.A para.2(3)), s.70A(5).
(2)	ICTA s.15(1) (Sch.A para.2(3)).
205 (1)	ICTA s.15(1) (Sch.A para.2(2)), s.70A(2); Annex 1, Changes 4, 5 and 6.
(2)	Drafting.
206 (1)	ICTA s.21A(1), s.70A(5); Annex 1, Change 7; drafting.
(2)	ICTA s.21A(1), s.70A(5); Annex 1, Change 7; drafting.
(3)	ICTA s.21A(1), s.70A(5); Annex 1, Change 7; drafting.
(4)	Drafting.

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207 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
(5)	Drafting.
208	Drafting.
209 (1)	ICTA s.34(1), s.70A(5).
(2)	ICTA s.34(1), (6), s.70A(5).
(3)	ICTA s.34(1), (6), (7A), s.70A(5); Annex 1, Change 43.
(4)	ICTA s.34(1), (6), s.70A(5).
(5)	ICTA s.37(2), s.70A(5).
210 (1)	ICTA s.34(2), s.70A(5).
(2)	ICTA s.34(2), s.70A(5).
(3)	ICTA s.34(2), s.70A(5).
(4)	ICTA s.34(3), s.70A(5).
(5)	ICTA s.34(3), s.70A(5).
211 (1)	ICTA s.34(1), (4), s.70A(5); Annex 1, Change 44.
(2)	ICTA s.34(1), (4), (6), s.70A(5).
(3)	ICTA s.34(1), (4), (6), (7A), s.70A(5); Annex 1, Change 43.
(4)	ICTA s.34(1), (4), (6), s.70A(5).
(5)	ICTA s.37(2), s.70A(5).
(6)	ICTA s.34(4), s.70A(5).
212 (1)	ICTA s.34(1), (4), s.70A(5).
(2)	ICTA s.34(1), (4), (6), s.70A(5).
(3)	ICTA s.34(1), (4), (6), (7A), s.70A(5); Annex 1, Change 43.
(4)	ICTA s.34(1), (4), (6), s.70A(5).
(5)	ICTA s.37(2), s.70A(5).
213 (1)	ICTA s.34(1), (5), (7), s.70A(5); Annex 1, Changes 44 and 45.
(2)	ICTA s.34(1), (5), (6), s.70A(5).
(3)	ICTA s.34(1), (5), (6), (7A), s.70A(5); Annex 1, Change 43.
(4)	ICTA s.34(1), (5), (6), s.70A(5).
(5)	Annex 1, Change 46.
(6)	ICTA s.34(5), s.70A(5).

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214 (1)	ICTA s.35(1), (2), s.70A(5).
(2)	ICTA s.35(2), s.70A(5).
(3)	ICTA s.35(2), (2A), s.70A(5).
(4)	ICTA s.35(2), s.70A(5).
(5)	ICTA s.37(2), s.70A(5).
(6)	Drafting.
215 (1)	Drafting.
(2)	ICTA s.35(1), s.70A(5).
(3)	ICTA s.35(1), s.70A(5).
(4)	ICTA s.35(1), s.70A(5).
(5)	ICTA s.35(2), s.70A(5).
(6)	Drafting.
216 (1)	ICTA s.36(1), s.70A(5); Annex 1, Change 47; drafting.
(2)	ICTA s.36(1), s.70A(5).
(3)	ICTA s.36(1), (4A), s.70A(5).
(4)	ICTA s.36(1), s.70A(5).
(5)	Drafting.
217 (1)	ICTA s.36(1), (3), s.70A(5); Annex 1, Change 47; drafting.
(2)	ICTA s.36(4).
(3)	ICTA s.36(1), (3), s.70A(5).
(4)	ICTA s.36(1), (3), (4A), s.70A(5).
(5)	ICTA s.36(1), (3), s.70A(5).
(6)	Drafting.
218 (1)	Drafting.
(2)	ICTA s.36(2), s.70A(5).
(3)	ICTA s.36(2), s.70A(5).
(4)	ICTA s.36(2), (3), s.70A(5).
(5)	ICTA s.36(2), (3), s.70A(5).
(6)	ICTA s.36(4B), s.70A(5).
219 (1)	ICTA s.37(2), (3), s.70A(5); Annex 1, Change 46.
(2)	ICTA s.37(2), s.70A(5).
(3)	ICTA s.37(2), (3), s.70A(5); Annex 1, Change 46.
(4)	ICTA s.37(1), s.70A(5); Annex 1, Change 48; drafting.
(5)	ICTA s.37(9), s.70A(5); Annex 1, Change 49.

<i>Provision</i>	<i>Origin</i>
(6)	Drafting.
220 (1)	Drafting.
(2)	ICTA s.37(2), (3), s.70A(5); Annex 1, Change 46.
(3)	ICTA s.37(2), (3), (9), s.70A(5); Annex 1, Change 49.
(4)	ICTA s.37(2), (7), s.70A(5); drafting.
(5)	Drafting.
(6)	ICTA s.37(7), s.70A(5).
221 (1)	Drafting.
(2)	ICTA s.37(3), s.70A(5); Annex 1, Change 46.
(3)	ICTA s.37(3), s.70A(5); Annex 1, Change 12.
(4)	ICTA s.37(2), (3), (9), s.70A(5); Annex 1, Change 49.
(5)	ICTA s.37(2), (3), s.70A(5).
222 (1)	ICTA s.37(9), s.70A(5); Annex 1, Change 49.
(2)	ICTA s.37(1), s.70A(5).
(3)	ICTA s.37(8), s.70A(5).
(4)	ICTA s.37(8), s.70A(5).
(5)	ICTA s.37(9), s.70A(5); Annex 1, Change 49.
(6)	ICTA s.37(9), s.70A(5); Annex 1, Change 49.
223 (1)	ICTA s.37(4), s.70A(5).
(2)	ICTA s.37(4), s.70A(5), s.74(1); drafting.
(3)	ICTA s.37(4), s.70A(5); drafting.
(4)	ICTA s.37(9), s.70A(5); Annex 1, Change 49.
(5)	Drafting.
224 (1)	ICTA s.37(4), s.70A(5).
(2)	Drafting.
(3)	ICTA s.37(4), s.70A(5).
(4)	ICTA s.37(4), s.70A(5).
(5)	Drafting.
(6)	Drafting.
225 (1)	ICTA s.37(5), s.37A(1), (8), s.70A(5).
(2)	ICTA s.37(5), s.37A(2), s.70A(5); Annex 1, Change 13.
(3)	ICTA s.37(5), s.37A(2), s.70A(5).
(4)	ICTA s.37(5), s.37A(3), s.70A(5).
(5)	Annex 1, Change 13.
(6)	Annex 1, Change 13; drafting.

<i>Provision</i>	<i>Origin</i>
(7)	Drafting.
226 (1)	ICTA s.37(6), s.37A(4), (8), s.70A(5); Annex 1, Change 46.
(2)	ICTA s.37(6), s.37A(4), s.70A(5); Annex 1, Change 46.
(3)	ICTA s.37(6), s.37A(5), s.70A(5).
(4)	ICTA s.37(6), s.37A(5), s.70A(5).
(5)	ICTA s.37(6), s.37A(5), s.70A(5); Annex 1, Change 13.
(6)	ICTA s.37(6), s.37A(5), s.70A(5).
(7)	ICTA s.37(6), s.37A(5), s.70A(5); Annex 1, Change 12.
227 (1)	ICTA s.37(9), s.70A(5); Annex 1, Change 49.
(2)	ICTA s.37(9), s.70A(5); Annex 1, Change 49.
	ICTA s.37(9), s.70A(5); Annex 1, Change 49.
228 (1)	ICTA s.34(8).
(2)	ICTA s.34(8); Annex 1, Change 1.
(3)	ICTA s.34(8).
229 (1)	ICTA s.35(3).
(2)	ICTA s.35(3).
(3)	ICTA s.35(3).
230 (1)	ICTA s.36(2).
(2)	ICTA s.36(2).
(3)	ICTA s.36(2).
231 (1)	ICTA s.36(2), (3).
(2)	ICTA s.36(2), (3).
(3)	ICTA s.36(2), (3).
232 (1)	ICTA s.42(1).
(2)	ICTA s.42(1).
(3)	ICTA s.42(2).
(4)	ICTA s.42(2).
(5)	ICTA s.42(3).
233 (1)	ICTA s.42(6).
(2)	ICTA s.42(6).
(3)	ICTA s.42(7).
(4)	ICTA s.42(7).
234 (1)	ICTA s.42(4).
(2)	ICTA s.42(4).

<i>Provision</i>	<i>Origin</i>
(3)	ICTA s.42(5).
(4)	ICTA s.42(5).
(5)	ICTA s.42(5).
235 (1)	ICTA s.38(1); Annex 1, Change 50.
(2)	Drafting.
(3)	Annex 1, Change 50.
(4)	ICTA s.38(6).
236 (1)	ICTA s.38(2).
(2)	ICTA s.38(3).
(3)	ICTA s.38(4).
(4)	ICTA s.38(4).
(5)	ICTA s.38(4).
(6)	ICTA s.38(4).
237 (1)	ICTA s.38(5).
(2)	ICTA s.38(5).
(3)	ICTA s.38(5).
(4)	ICTA s.38(5).
238 (1)	ICTA s.24(2).
(2)	ICTA s.24(2).
(3)	ICTA s.24(2).
(4)	ICTA s.24(4).
(5)	ICTA s.24(3).
239 (1)	ICTA s.24(1).
(2)	ICTA s.24(4).
(3)	ICTA s.24(5).
(4)	ICTA s.37(10), s.37A(9).
240 (1)	ICTA s.15(1) (Sch.A para.4(1)), s.70A(5).
(2)	ICTA s.15(1) (Sch.A para.4(3)), s.70A(5).
(3)	ICTA s.15(1) (Sch.A para.4(2)), s.70A(5).
(4)	ICTA s.15(1) (Sch.A para.4(4)), s.70A(5).
241 (1)	ICTA s.21B, s.106(2).
(2)	ICTA s.21B, s.106(2).
(3)	ICTA s.21B, s.106(1), (2); drafting.
242 (1)	ICTA s.70A(5); FA 1999 Sch.6 paras.1(1), 2(2), (3).
(2)	ICTA s.70A(5); FA 1999 Sch.6 para.2(3).

<i>Provision</i>	<i>Origin</i>
(3)	Drafting.
(4)	ICTA s.70A(5); FA 1999 Sch.6 para.3(1), (2).
(5)	ICTA s.70A(5); FA 1999 Sch.6 para.3(1), (2).
(6)	ICTA s.70A(5); FA 1999 Sch.6 paras.1(1), 3(4), 5, 7, 8(1), (2).
243 (1)	ICTA s.31ZA(1).
(2)	ICTA s.31ZA(2).
(3)	ICTA s.31ZA(3).
(4)	ICTA s.31ZA(4).
(5)	ICTA s.31ZA(5).
(6)	ICTA s.31ZA(6).
(7)	ICTA s.31ZA(7).
(8)	ICTA s.31ZA(8).
244 (1)	ICTA s.31ZB(1).
(2)	ICTA s.31ZB(2).
(3)	ICTA s.31ZB(3).
(4)	ICTA s.31ZB(4).
(5)	ICTA s.31ZB(5).
245 (1)	ICTA s.31ZC(1).
(2)	ICTA s.31ZC(2).
(3)	ICTA s.31ZC(3).
246 (1)	ICTA s.30(1), s.70A(5).
(2)	ICTA s.30(1), s.70A(5).
(3)	ICTA s.30(1), s.70A(5).
(4)	ICTA s.30(1), s.70A(5).
(5)	ICTA s.30(4), s.70A(5).
(6)	Drafting.
(7)	ICTA s.30(5), s.70A(5).
247 (1)	ICTA s.30(2), s.70A(5).
(2)	ICTA s.30(2), s.70A(5); Annex 1, Change 12.
(3)	Drafting.
(4)	ICTA s.30(2), s.70A(5).
(5)	ICTA s.30(2), s.70A(5).
(6)	ICTA s.30(3), s.70A(5); drafting.

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248 (1)	ICTA s.30(3), s.70A(5).
(2)	ICTA s.30(3), s.70A(5).
(3)	ICTA s.30(3), s.70A(5).
249 (1)	ICTA s.30(2A), s.70A(5).
(2)	ICTA s.30(2A), s.70A(5).
(3)	ICTA s.30(2A), s.70A(5); drafting.
(4)	ICTA s.30(2A), s.70A(5).
250 (1)	ICTA s.122(1).
(2)	ICTA s.122(1), (2).
(3)	ICTA s.122(5), (6), (7).
(4)	Drafting.
251 (1)	ICTA s.40(3), s.70A(5).
(2)	ICTA s.40(3), s.70A(5).
252 (1)	ICTA s.21C(1), (2), s.70A(5).
(2)	ICTA s.21C(3), (4), s.70A(5). ICTA s.21C(5), s.70A(5).
253 (1)	ICTA s.21B; FA 2002 s.64(1).
(2)	ICTA s.21B; FA 2002 s.64(1).
(3)	ICTA s.21B; FA 2002 s.64(2), (3), (4), (5); drafting.
254 (1)	ICTA s.21B; FA 2002 s.64(1), Sch.22 para.2.
(2)	ICTA s.21B; FA 2002 s.64(1), Sch.22 para.4.
(3)	ICTA s.21B; FA 2002 s.64(1), Sch.22 para.7(1), (2).
(4)	ICTA s.21B; FA 2002 s.64(1), Sch.22 para.5(1), (2).
(5)	ICTA s.21B; FA 2002 s.64(1), Sch.22 para.7(1), (2).
(6)	ICTA s.21B; FA 2002 Sch.22 paras. 1(2), 6(2); drafting.
255 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
256 (1)	ICTA s.504(9).
(2)	ICTA s.504(2).
(3)	ICTA s.504(2), (3); drafting.
(4)	Drafting.
257 (1)	Drafting.
(2)	ICTA s.504(5).
(3)	ICTA s.504(5).

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(4)	ICTA s.504(5).
258 (1)	ICTA s.504(3); drafting.
(2)	ICTA s.504(3), (5).
(3)	ICTA s.504(3), (5).
(4)	ICTA s.504(3); Annex 1, Change 51.
(5)	ICTA s.504(3), (5); Annex 1, Change 51.
(6)	ICTA s.504(3); Annex 1, Change 51.
259 (1)	ICTA s.504(6).
(2)	ICTA s.504(6).
(3)	ICTA s.504(7).
(4)	ICTA s.504(7); Annex 1, Change 52.
(5)	ICTA s.504(8).
(6)	ICTA s.504(6A); drafting.
260 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
261	ICTA s.119(1); Annex 1, Change 53.
262 (1)	ICTA s.119(1), (3).
(2)	ICTA s.119(1), (3).
(3)	ICTA s.119(3).
263 (1)	ICTA s.121(3); Annex 1, Change 54.
(2)	ICTA s.121(3).
(3)	Drafting.
264 (1)	ICTA s.122(1).
(2)	ICTA s.122(1), (2).
(3)	Drafting.
(4)	Drafting.
265 (1)	ICTA s.122(6).
(2)	ICTA s.122(5); drafting.
(3)	ICTA s.122(6).
266 (1)	ICTA s.122(7).
(2)	ICTA s.122(7).
(3)	ICTA s.122(7).
267	ICTA s.122(5).
268	ICTA s.120(1).

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269 (1)	ICTA s.120(1), (5).
(2)	ICTA s.120(5).
(3)	ICTA s.120(5).
270 (1)	ICTA s.120(1A).
(2)	ICTA s.120(1A).
(3)	Annex 1, Change 6; drafting.
(4)	Annex 1, Change 6; drafting.
271	ICTA s.21B, s.103(1), s.104(1).
272 (1)	ICTA s.21B, s.103(1), (2), s.104(1), (2).
(2)	Drafting.
273 (1)	ICTA s.21B, s.103(1), (2), s.104(1), (2).
(2)	ICTA s.21B, s.110(1C), (1D).
274 (1)	Drafting.
(2)	ICTA s.21B, s.79(9), s.103(4), (5), s.491(3), (6); drafting.
(3)	Drafting.
275 (1)	ICTA s.21B, s.106(1); drafting.
(2)	ICTA s.21B, s.106(1).
(3)	ICTA s.21B, s.106(1).
(4)	ICTA s.21B, s.106(1), (2); drafting.
276	ICTA s.21B, s.105(1), (2), (3); drafting.
277	Annex 1, Change 42.
278	ICTA s.18(1), (2), (3) (“Case I”), (3) (“Case V”), (3) (“Case VI”), s.70A(1); Annex 1, Change 55.
279 (1)	ICTA s.15(1) (Sch.A para.2(2)), s.119(1).
(2)	ICTA s.15(1) (Sch.A para.2(2)), s.120(1).
(3)	Annex 1, Change 6.
280 (1)	ICTA s.110(1B), s.337(2).
(2)	ICTA s.110(1B), s.337(2).
281 (1)	ICTA s.70A(7).
(2)	ICTA s.70A(7).
282 (1)	ICTA s.24(1), s.70A(5).
(2)	ICTA s.24(1), s.70A(5).
283 (1)	Drafting.
(2)	Drafting.

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284 (1)	ICTA s.9(1), (2), (2B), (2C), (3), s.18(1), (2), (3) (“Case V”), s.70(3); drafting.
(2)	ICTA s.18(3) (“Case V”); drafting.
285 (1)	Drafting.
(2)	Drafting.
286 (1)	ICTA s.657(1).
(2)	ICTA s.657(1).
287	ICTA s.9(1), (2), (2B), (2C), (3), s.18(1), (2), (3) (“Case III”), (3) (“Case V”), (3A); drafting.
288 (1)	ICTA s.656(1); drafting.
(2)	Drafting.
289 (1)	ICTA s.657(2).
(2)	ICTA s.657(2).
(3)	ICTA s.657(2).
290 (1)	Drafting.
(2)	Drafting.
(3)	ICTA s.656(3); drafting.
(4)	ICTA s.656(2), (3); Annex 1, Change 56; drafting.
(5)	ICTA s.656(2), (3); Annex 1, Changes 56 and 57; drafting.
(6)	Drafting.
(7)	Drafting.
(8)	ICTA s.656(3); Annex 1, Changes 12 and 56; drafting.
291 (1)	ICTA s.656(3); drafting.
(2)	ICTA s.656(3).
(3)	ICTA s.656(4).
(4)	ICTA s.656(4), (7); Annex 1, Change 58; drafting.
(5)	ICTA s.656(9).
292 (1)	ICTA s.656(2); drafting.
(2)	ICTA s.656(2); drafting.
(3)	ICTA s.656(2), (7); drafting.
(4)	ICTA s.656(2), (7); Annex 1, Change 58; drafting.
(5)	ICTA s.656(8).
293 (1)	ICTA s.656(2), (3), (4).
(2)	ICTA s.656(4).
(3)	ICTA s.656(4); Annex 1, Change 12.

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(4)	ICTA s.656(4); Annex 1, Change 12.
294	ICTA s.656(2), (4), s.658(2), (3).
295 (1)	Drafting.
(2)	Drafting.
296 (1)	ICTA s.9(1), (2), (2B), (2C), (3), s.18(1), (3) (“Case III”), (3A), s.469(4A); drafting.
(2)	ICTA s.469(4A).
(3)	ICTA s.469(1).
(4)	ICTA s.469(1).
(5)	ICTA s.469(6A).
297 (1)	ICTA s.469(4B).
(2)	ICTA s.469(4C).
(3)	ICTA s.469(5).
(4)	ICTA s.469(5).
(5)	ICTA s.469(6).
(6)	ICTA s.469(6).
(7)	ICTA s.469(6).
298 (1)	ICTA s.9(1), (2), (2B), (2C), (3), s.18(1), (2), (3) (“Case V”), (3B); drafting.
(2)	Drafting.
(3)	ICTA s.18(3B); Annex 1, Change 59. ICTA s.18(3B); Annex 1, Change 59.
(5)	ICTA s.18(3B).
(6)	ICTA s.18(3E).
299 (1)	ICTA s.18(3C).
(2)	ICTA s.18(3B), (3D); drafting.
(3)	ICTA s.18(3E).
300 (1)	The Crown Option; Annex 1, Change 55.
(2)	ICTA s.18(1), (2), (3) (“Case III”), (3) (“Case VI”); drafting.
301 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
(5)	Drafting.
(6)	Drafting.

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302 (1)	FA 1996 s.84(1); drafting.
(2)	Drafting.
(3)	FA 1996 s.80(1); drafting.
303 (1)	Drafting.
(2)	Drafting.
304 (1)	FA 1996 s.80(1).
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
305	FA 1996 s.82(1).
306 (1)	FA 1996 s.80(2), s.82(2).
(2)	FA 1996 s.80(2), s.82(2); Annex 1, Change 65.
(3)	FA 1996 s.80(2), s.82(2).
(4)	FA 1996 s.82(7).
(5)	Drafting.
(6)	Drafting.
307 (1)	FA 1996 s.103(2).
(2)	Drafting.
(3)	FA 1996 s.103(3).
(4)	FA 1996 s.103(3).
(5)	FA 1996 s.103(3).
308 (1)	ICTA s.9(1), (2), (2B), (2C), (3), s.18(1), (2), (3) (“Case III”), (3) (“Case VI”), (3A), s.582(2), (2A); FA 1996 s.80(1), (3); Annex 1, Change 63.
(2)	Drafting.
309 (1)	FA 1996 s.80(4).
(2)	Drafting.
(3)	FA 1996 s.80(4).
310 (1)	FA 1996 s.82(1).
(2)	Drafting.
(3)	Drafting.
(4)	FA 1996 s.82(3), (4), (5).
(5)	FA 1996 s.82(4), (5).
(6)	FA 1996 s.82(3), (4), (6).
(7)	FA 1996 s.82(4), (6).

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311 (1)	FA 1996 s.81(1).
(2)	FA 1996 s.81(1).
(3)	Drafting.
(4)	Drafting.
(5)	FA 1996 s.103(1).
(6)	FA 1996 s.103(1).
312 (1)	FA 1996 s.81(2).
(2)	FA 1996 s.81(2).
(3)	FA 1996 s.81(3).
(4)	FA 1996 s.81(4).
(5)	Drafting.
(6)	Drafting.
313 (1)	FA 1996 s.84(5).
(2)	FA 1996 s.84(6).
314 (1)	FA 1996 s.81(5).
(2)	FA 1996 s.81(5).
(3)	FA 1996 s.81(5).
(4)	Drafting.
315 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
316 (1)	FA 1996 s.84(1).
(2)	FA 1996 s.84(3).
(3)	Drafting.
(4)	FA 1996 s.84(1).
(5)	Drafting.
317 (1)	FA 1996 s.84A(1).
(2)	FA 1996 s.84A(2).
(3)	FA 1996 s.84A(3).
(4)	FA 1996 s.84A(3A).
(5)	FA 1996 s.84A(8).
(6)	FA 1996 s.84A(9).
(7)	FA 1996 s.84A(10).
(8)	Drafting.

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318 (1)	Drafting.
(2)	FA 1996 s.85A(1).
(3)	FA 1996 s.85A(1).
(4)	FA 1996 s.85B(1).
(5)	FA 1996 s.85B(2).
(6)	FA 1996 s.85B(2).
319 (1)	FA 1996 s.85A(2), (4).
(2)	FA 1996 s.85A(2); drafting.
(3)	FA 1996 s.85A(2), (3).
(4)	FA 1996 s.85A(3).
320 (1)	FA 1996 s.85B(3).
(2)	FA 1996 s.85B(4).
(3)	FA 1996 s.85B(5).
(4)	FA 2005 Sch.4 para.52(1), (2).
(5)	FA 1996 s.85B(6).
321 (1)	FA 1996 s.85C(1), (3), (4); drafting.
(2)	FA 1996 s.85C(1).
(3)	FA 1996 s.85C(1).
(4)	FA 1996 s.85C(1).
(5)	FA 1996 s.85C(1).
(6)	FA 1996 s.85C(2).
322 (1)	FA 1996 s.85C(3), (4).
(2)	FA 1996 s.85C(6).
(3)	FA 1996 s.85C(5).
(4)	FA 1996 s.85C(7).
(5)	FA 1996 s.85C(7).
(6)	FA 1996 s.85C(8).
323 (1)	FA 1996 s.85A(1); drafting.
(2)	Drafting.
(3)	Drafting.
(4)	FA 1996 s.103(1).
(5)	FA 1996 s.103(1).
(6)	FA 1996 s.103(1).
324 (1)	FA 1996 s.90A(1).
(2)	FA 1996 s.90A(1).

<i>Provision</i>	<i>Origin</i>
(3)	FA 1996 s.90A(2).
325 (1)	FA 1996 Sch.9 para.19A(1).
(2)	FA 1996 Sch.9 para.19A(1).
(3)	FA 1996 Sch.9 para.19A(2).
326 (1)	FA 1996 Sch.9 para.19A(3).
(2)	FA 1996 Sch.9 para.19A(3).
(3)	FA 1996 Sch.9 para.19A(3).
(4)	FA 1996 Sch.9 para.19A(3).
(5)	FA 1996 Sch.9 para.19A(5).
327 (1)	FA 1996 Sch.9 para.19A(4).
(2)	FA 1996 Sch.9 para.19A(4A).
(3)	Drafting.
(4)	FA 1996 Sch.9 para.19A(4B).
(5)	FA 1996 Sch.9 para.19A(4B).
328 (1)	FA 1996 Sch.9 para.19A(4C).
(2)	FA 1996 Sch.9 para.19A(4C).
(3)	FA 1996 Sch.9 para.19A(4C).
(4)	FA 1996 Sch.9 para.19A(5).
(5)	FA 1996 Sch.9 para.19A(4D).
(6)	FA 1996 Sch.9 para.19A(4D).
329 (1)	FA 1996 Sch.9 para.19B(1).
(2)	FA 1996 Sch.9 para.19B(2).
(3)	FA 1996 Sch.9 para.19B(3).
(4)	FA 1996 Sch.9 para.19B(4).
(5)	FA 2005 Sch.4 para.52(1), (2).
330 (1)	FA 1996 Sch.9 para.14(1).
(2)	FA 1996 Sch.9 para.14(2).
(3)	FA 1996 Sch.9 para.14(3).
(4)	FA 1996 Sch.9 para.14(4).
(5)	FA 1996 Sch.9 para.14(4).
(6)	FA 1996 Sch.9 para.14(4).
331 (1)	FA 1996 Sch.9 para.14A.
(2)	FA 1996 Sch.9 para.14A.
332 (1)	FA 1996 Sch.9 para.5(3).
(2)	FA 1996 Sch.9 para.5(3).

<i>Provision</i>	<i>Origin</i>
(3)	FA 1996 Sch.9 para.5(4).
(4)	FA 1996 Sch.9 para.5(8).
(5)	FA 1996 Sch.9 para.5(7).
(6)	FA 1996 Sch.9 para.5(7).
(7)	Drafting.
(8)	Drafting.
333 (1)	FA 1996 Sch.9 paras.5(7), 6A(3).
(2)	FA 1996 Sch.9 paras.5(7), 6A(3).
(3)	FA 1996 Sch.9 paras.5(7), 6A(4).
(4)	FA 1996 Sch.9 paras.5(7), 6A(5).
(5)	FA 1996 Sch.9 paras.5(7), 6A(5).
334 (1)	FA 1996 Sch.9 para.6D(1).
(2)	Drafting.
(3)	FA 1996 Sch.9 para.6D(3).
(4)	FA 1996 Sch.9 para.6D(4).
(5)	FA 1996 Sch.9 para.6D(5).
335 (1)	FA 1996 Sch.9 para.6D(2).
(2)	FA 1996 Sch.9 para.6D(5).
(3)	Drafting.
336 (1)	FA 1996 Sch.9 para.7(1).
(2)	FA 1996 Sch.9 para.7(1).
(3)	FA 1996 Sch.9 para.7(2).
337 (1)	FA 1996 Sch.9 para.10(1).
(2)	FA 1996 Sch.9 para.10(2).
(3)	FA 1996 Sch.9 para.10(3).
(4)	FA 1996 Sch.9 para.10(4).
(5)	FA 1996 Sch.9 para.10(5).
(6)	FA 1996 Sch.9 para.10(5).
(7)	FA 1996 Sch.9 para.10(1).
338 (1)	FA 1996 s.84(4).
(2)	FA 1996 s.84(4).
339 (1)	ICTA s.401(1AB).
(2)	ICTA s.401(1AB).
(3)	ICTA s.401(1AB), (1AC).
(4)	ICTA s.401(1AC).

<i>Provision</i>	<i>Origin</i>
(5)	ICTA s.401(1AC).
340 (1)	FA 1996 s.103(6).
(2)	FA 1996 s.103(6).
(3)	FA 1996 s.103(7).
(4)	FA 1996 s.103(7).
(5)	FA 1996 s.103(8).
(6)	FA 1996 s.103(8).
341 (1)	FA 1996 Sch.9 para.15(1).
(2)	FA 1996 Sch.9 para.15(2).
(3)	FA 1996 Sch.9 para.15(2).
(4)	FA 1996 Sch.9 para.15(4).
(5)	FA 1996 Sch.9 para.15(3).
342 (1)	FA 1996 Sch.9 para.10A(1), (2).
(2)	FA 1996 Sch.9 para.10A(3).
(3)	FA 1996 Sch.9 para.10A(3).
(4)	FA 1996 Sch.9 para.10A(1A).
	FA 1996 Sch.9 para.10A(1A); drafting.
343 (1)	FA 1996 Sch.9 para.10A(1).
(2)	FA 1996 Sch.9 para.10A(4).
(3)	FA 1996 Sch.9 para.10A(1A).
	FA 1996 Sch.9 para.10A(1A); drafting.
344 (1)	FA 1996 Sch.9 para.12(1).
(2)	FA 1996 Sch.9 para.12(1).
(3)	FA 1996 Sch.9 para.12(1).
(4)	FA 1996 Sch.9 para.12(1); drafting.
(5)	FA 1996 Sch.9 para.12(6); drafting.
345 (1)	FA 1996 Sch.9 para.12(1).
(2)	FA 1996 Sch.9 para.12(1).
(3)	FA 1996 Sch. 9 para.12(3).
(4)	FA 1996 Sch.9 para.12(8).
346 (1)	FA 1996 Sch. 9 para.12(1), (4); drafting.
(2)	FA 1996 Sch. 9 para.12(1).
(3)	FA 1996 Sch. 9 para.12(4).
(4)	FA 1996 Sch. 9 para.12(5).

<i>Provision</i>	<i>Origin</i>
347 (1)	FA 1996 Sch.9 para.12(6).
(2)	FA 1996 Sch.9 para.12(7).
(3)	FA 1996 Sch.9 para.12(7).
(4)	FA 1996 Sch.9 para.12(7A).
(5)	FA 1996 Sch.9 para.12(7A).
348 (1)	FA 1996 Sch.9 para.12(2).
(2)	FA 1996 Sch.9 para.12(2).
(3)	FA 1996 Sch.9 para.12(2).
(4)	FA 1996 Sch.9 para.12(2C).
(5)	FA 1996 Sch.9 para.12(2), (2C), (9); drafting.
(6)	FA 1996 Sch.9 para.12(2ZA).
(7)	FA 1996 Sch.9 para.12(1).
349 (1)	FA 1996 Sch.9 para.12(2A).
(2)	FA 1996 Sch.9 para.12(2A).
(3)	FA 1996 Sch.9 para.12(2A).
(4)	FA 1996 Sch.9 para.12(2A), (2C).
(5)	FA 1996 Sch.9 para.12(2B).
(6)	FA 1996 Sch.9 para.12(2B).
(7)	FA 1996 Sch.9 para.12(2C); drafting.
350 (1)	FA 1996 Sch.9 para.12A(1), (5).
(2)	FA 1996 Sch.9 para.12A(8); drafting.
351 (1)	FA 1996 Sch.9 para.12A(1), (5).
(2)	FA 1996 Sch.9 para.12A(2).
(3)	FA 1996 Sch.9 para.12A(3).
(4)	FA 1996 Sch.9 para.12A(4).
(5)	FA 1996 Sch.9 para.12A(9).
352 (1)	FA 1996 Sch.9 para.12A(5).
(2)	FA 1996 Sch.9 para.12A(6).
(3)	FA 1996 Sch.9 para.12A(3), (7).
(4)	FA 1996 Sch.9 para.12A(4), (7).
(5)	FA 1996 Sch.9 para.12A(9).
353 (1)	Drafting.
(2)	FA 1996 s.87(1); Annex 1, Change 60.
(3)	FA 1996 s.87(5); Annex 1, Change 60.
(4)	FA 1996 s.87(1); Annex 1, Change 60.

<i>Provision</i>	<i>Origin</i>
(5)	FA 1996 s.87(5); Annex 1, Change 60.
(6)	FA 1996 s.87(3); drafting.
(7)	FA 1996 s.87(5).
(8)	FA 1996 s.87(3); drafting.
354 (1)	FA 1996 s.87(1).
(2)	FA 1996 s.87(2).
(3)	Annex 1, Change 61.
(4)	Drafting.
355 (1)	FA 1996 s.87(2A).
(2)	FA 1996 s.87(2B).
(3)	FA 1996 s.87(2B).
(4)	FA 1996 s.87(2B).
(5)	FA 1996 s.87(2B).
356 (1)	FA 1996 s.87(2A).
(2)	FA 1996 s.87(2C).
(3)	FA 1996 s.87(2C).
(4)	FA 1996 s.87(2C).
(5)	FA 1996 s.87(2C).
357 (1)	FA 1996 Sch.9 para.6(1), (2), (6).
(2)	FA 1996 Sch.9 para.6(6), (7).
(3)	FA 1996 Sch.9 para.6(6), (7).
(4)	FA 1996 Sch.9 para.6(8).
358 (1)	Drafting.
(2)	Drafting.
(3)	FA 1996 Sch.9 para.5ZA; drafting.
(4)	FA 1996 s.87(3), Sch.9 para.6C(1); drafting.
(5)	FA 1996 Sch.9 para.4A(8).
(6)	Drafting.
359 (1)	FA 1996 Sch.9 para.6(1), (2); drafting.
(2)	FA 1996 Sch.9 para.6(3).
(3)	FA 1996 Sch.9 para.6(8).
360 (1)	FA 1996 Sch.9 para.6C(1).
(2)	FA 1996 Sch.9 para.6C(3).
361 (1)	FA 1996 Sch.9 para.6(4).
(2)	FA 1996 Sch.9 para.6(4).

<i>Provision</i>	<i>Origin</i>
(3)	FA 1996 Sch.9 para.6(4).
(4)	FA 1996 Sch.9 para.6(5).
362 (1)	FA 1996 Sch.9 para.6A(1), (2); drafting.
(2)	FA 1996 Sch.9 para.6A(1), (2).
(3)	FA 1996 Sch.9 para.6A(1), (2).
(4)	FA 1996 Sch.9 para.6A(1), (2).
(5)	FA 1996 Sch.9 para.6A(1), (2).
(6)	FA 1996 Sch.9 para.6A(1), (2). Drafting.
363 (1)	FA 1996 Sch.9 para.5(3), (5).
(2)	FA 1996 Sch.9 para.5(3), (5).
(3)	FA 1996 Sch.9 para.5(5).
364 (1)	FA 1996 Sch.9 para.5(3), (6).
(2)	FA 1996 Sch.9 para.5(3).
365 (1)	FA 1996 Sch.9 para.6(3A).
(2)	FA 1996 Sch.9 para.6(8).
366 (1)	FA 1996 Sch.9 para.4A(1), (2); Annex 1, Change 60.
(2)	FA 1996 Sch.9 para.4A(3).
(3)	FA 1996 Sch.9 para.4A(5), (6).
(4)	FA 1996 Sch.9 para.4A(6).
(5)	FA 1996 Sch.9 para.4A(2).
(6)	FA 1996 Sch.9 para.4A(10).
367 (1)	FA 1996 Sch.9 para.4A(1), (4).
(2)	FA 1996 Sch.9 para.4A(5), (7).
(3)	FA 1996 Sch.9 para.4A(7).
(4)	FA 1996 Sch.9 para.4A(4).
(5)	FA 1996 Sch.9 para.4A(10).
368 (1)	FA 1996 Sch.9 para.4A(8).
(2)	FA 1996 Sch.9 para.4A(8).
(3)	FA 1996 Sch.9 para.4A(8).
(4)	FA 1996 Sch.9 para.4A(8).
(5)	FA 1996 Sch.9 para.4A(8).
(6)	FA 1996 Sch.9 para.4A(9).
(7)	FA 1996 Sch.9 para.4A(9).
(8)	Drafting.

<i>Provision</i>	<i>Origin</i>
369 (1)	FA 1996 Sch.9 paras.5ZA, 5A(1), (2).
(2)	FA 1996 Sch.9 para.5A(2), (3), (4).
(3)	Drafting.
(4)	FA 1996 Sch.9 para.5ZA; drafting.
(5)	FA 1996 Sch.9 para.5A(16).
(6)	Drafting.
(7)	Drafting.
370 (1)	FA 1996 Sch.9 para.5A(6); drafting.
(2)	FA 1996 Sch.9 paras.5A(5), (19), 5ZA.
(3)	FA 1996 Sch.9 para.5A(5).
(4)	FA 1996 Sch.9 paras.5A(6), (7), 5ZA.
(5)	FA 1996 Sch.9 para.5A(6), (7).
(6)	Drafting.
371 (1)	FA 1996 Sch.9 para.5A(15).
(2)	FA 1996 Sch.9 para.5A(15).
372 (1)	FA 1996 Sch.9 para.5A(8).
(2)	FA 1996 Sch.9 para.5A(9).
(3)	FA 1996 Sch.9 para.5A(9), (10).
373 (1)	FA 1996 Sch.9 para.5A(11), (13).
(2)	Drafting.
(3)	FA 1996 Sch.9 para.5A(12).
(4)	FA 1996 Sch.9 para.5A(12).
(5)	FA 1996 Sch.9 para.5A(12).
374 (1)	FA 1996 Sch.9 para.5A(14).
(2)	FA 1996 Sch.9 para.5A(14).
375 (1)	FA 1996 Sch.9 para.5A(17).
(2)	FA 1996 Sch.9 para.5A(17).
(3)	FA 1996 Sch.9 para.5A(18).
(4)	FA 1996 Sch.9 para.5A(18).
(5)	FA 1996 Sch.9 para.5A(18).
(6)	FA 1996 Sch.9 para.5A(18).
376 (1)	FA 1996 Sch.9 para.5A(2), (3), (4), (5), (19).
(2)	FA 1996 Sch.9 para.5A(21).
(3)	FA 1996 Sch.9 para.5A(20).

<i>Provision</i>	<i>Origin</i>
377 (1)	FA 1996 Sch.9 para.2(1A).
(2)	Drafting
(3)	Drafting.
(4)	Drafting.
(5)	Drafting.
378 (1)	FA 1996 Sch.9 para.2(1), (2).
(2)	FA 1996 Sch.9 para.2(2).
(3)	FA 1996 Sch.9 para.2(2).
(4)	Drafting.
(5)	FA 1996 Sch.9 para.2(6).
379 (1)	FA 1996 Sch.9 para.2(1A).
(2)	FA 1996 Sch.9 para.2(1A).
380 (1)	FA 1996 Sch.9 paras.2(1B), (1E), (1F), (1G).
(2)	FA 1996 Sch.9 para.2(1B).
(3)	FA 1996 Sch.9 para.2(1F).
(4)	FA 1996 Sch.9 para.2(1G).
(5)	Drafting.
381 (1)	FA 1996 Sch.9 para.2(5).
(2)	FA 1996 Sch.9 para.2(5A).
(3)	FA 1996 Sch.9 para.2(6).
(4)	FA 1996 Sch.9 para.2(6).
(5)	FA 1996 Sch.9 para.2(6).
382	FA 1996 Sch.9 para.2(1C).
383 (1)	FA 1996 Sch.9 para.2(1D).
(2)	FA 1996 Sch.9 para.2(1D).
(3)	FA 1996 Sch.9 para.2(1D).
(4)	FA 1996 Sch.9 para.2(1D).
(5)	FA 1996 Sch.9 para.2(1D).
(6)	FA 1996 Sch.9 para.2(1D).
384 (1)	FA 1996 Sch.9 para.2(3).
(2)	FA 1996 Sch.9 para.2(4).
(3)	FA 1996 Sch.9 para.2(3).
385 (1)	FA 1996 Sch.9 para.19(1).
(2)	FA 1996 Sch.9 para.19(2).
(3)	FA 1996 Sch.9 para.19(2).

<i>Provision</i>	<i>Origin</i>
(4)	Drafting.
(5)	Drafting.
386 (1)	FA 1996 Sch.9 para.19(3).
(2)	FA 1996 Sch.9 para.19(4).
(3)	FA 1996 Sch.9 para.19(4).
(4)	FA 1996 Sch.9 para.19(4).
(5)	FA 1996 Sch.9 para.19(5).
(6)	FA 1996 Sch.9 para.19(6).
(7)	FA 1996 Sch.9 para.19(6).
387 (1)	FA 1996 Sch.9 para.19(11).
(2)	FA 1996 Sch.9 para.19(11).
388 (1)	FA 1996 Sch.9 para.19(7).
(2)	FA 1996 Sch.9 para.19(7).
(3)	FA 1996 Sch.9 para.19(7).
(4)	FA 1996 Sch.9 para.19(7).
(5)	FA 1996 Sch.9 para.19(8).
(6)	Drafting.
(7)	FA 1996 Sch.9 para.19(9).
(8)	FA 1996 Sch.9 para.19(14).
389 (1)	FA 1996 Sch.9 para.19(12).
(2)	FA 1996 Sch.9 para.19(12).
(3)	FA 1996 Sch.9 para.19(12).
(4)	Drafting.
390 (1)	FA 1996 Sch.9 para.19(13).
(2)	FA 1996 Sch.9 para.19(13).
(3)	FA 1996 Sch.9 para.19(13).
(4)	FA 1996 Sch.9 para.19(13).
391 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
392 (1)	FA 1996 Sch.11 para.2(1); drafting.
(2)	FA 1996 Sch.11 para.2(1).
(3)	Drafting.
393 (1)	FA 1996 Sch.11 para.4(1).
(2)	Drafting.

<i>Provision</i>	<i>Origin</i>
394 (1)	FA 1996 Sch.11 para.4(2); Annex 1, Change 62.
(2)	FA 1996 Sch.11 para.4(2).
(3)	FA 1996 Sch.11 para.4(2).
395 (1)	FA 1996 Sch.11 para.4(3), (5).
(2)	FA 1996 Sch.11 para.4(5).
(3)	Drafting.
(4)	FA 1996 Sch.11 para.4(3), (5).
(5)	FA 1996 Sch.11 para.4(15); Annex 1, Change 1.
396 (1)	FA 1996 Sch.11 para.4(7), (8), (9).
(2)	FA 1996 Sch.11 para.4(9A).
(3)	FA 1996 Sch.11 para.4(9A).
(4)	FA 1996 Sch.11 para.4(7).
	FA 1996 Sch.11 para.4(10).
(6)	FA 1996 Sch.11 para.4(11).
(7)	FA 1996 Sch.11 para.4(11).
(8)	FA 1996 Sch.11 para.4(11).
397 (1)	FA 1996 Sch.11 para.4(4).
(2)	FA 1996 Sch.11 para.4(4).
(3)	FA 1996 Sch.11 para.4(4).
398 (1)	FA 1996 Sch.11 para.2(2A).
(2)	FA 1996 Sch.11 para.2(2A).
(3)	FA 1996 Sch.11 para.2(2A).
(4)	Drafting.
(5)	Drafting.
399 (1)	FA 1996 Sch.9 para.1A(1).
(2)	FA 1996 Sch.9 para.1A(2).
400 (1)	FA 1996 Sch.11 para.7(1).
(2)	FA 1996 Sch.11 para.7(1).
(3)	FA 1996 Sch.11 para.7(2).
401 (1)	FA 1996 Sch.11 para.3.
(2)	FA 1996 Sch.11 para.3.
(3)	FA 1996 Sch.11 para.3.
402 (1)	FA 1996 Sch.11 para.3A(1).
(2)	FA 1996 Sch.11 para.3A(1).
(3)	FA 1996 Sch.11 para.3A(3).

<i>Provision</i>	<i>Origin</i>
(4)	FA 1996 Sch.11 para.3A(3).
(5)	FA 1996 Sch.11 para.3A(2).
(6)	FA 1996 Sch.11 para.3A(4).
(7)	FA 1996 Sch.11 para.3A(5).
403 (1)	FA 1996 Sch.10 para.1A(1).
(2)	FA 1996 Sch.10 para.1A(2), (3).
(3)	FA 1996 Sch.10 para.1A(2); ITVCT(DCPGL)O 2006 art.3(1), (2), (3).
(4)	FA 1996 Sch.10 para.1A(4); ITVCT(DCPGL)O 2006 art.3(5).
(5)	FA 1996 Sch.10 para.1A(2).
(6)	FA 1996 Sch.10 para.9(1).
404 (1)	FA 1996 Sch.10 para.1B(1).
(2)	FA 1996 Sch.10 para.1B(2), (3).
(3)	FA 1996 Sch.10 para.1B(2); ITVCT(DCPGL)O 2006 art.3(1), (2), (4).
(4)	FA 1996 Sch.10 para.1B(4); ITVCT(DCPGL)O 2006 art.3(5).
(5)	FA 1996 Sch.10 para.1B(2).
(6)	FA 1996 Sch.10 para.9(1).
405 (1)	ICTA s.487(1).
(2)	ICTA s.487(2).
(3)	ICTA s.487(3A).
406 (1)	ICTA s.488(1).
(2)	ICTA s.488(1).
(3)	ICTA s.488(2).
(4)	ICTA s.488(8).
407 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
408 (1)	FA 1996 s.94(1).
(2)	FA 1996 s.94(1).
(3)	FA 1996 s.94(1), (2).
(4)	FA 1996 s.94(7).
(5)	Drafting.
409 (1)	FA 1996 s.94(2).
(2)	FA 1996 s.94(3).

<i>Provision</i>	<i>Origin</i>
(3)	FA 1996 s.94(3).
(4)	FA 1996 s.94(4).
(5)	FA 1996 s.94(5).
(6)	FA 1996 s.94(6).
(7)	FA 1996 s.94(6).
410 (1)	FA 1996 s.95(1).
(2)	FA 1996 s.95(2).
(3)	FA 1996 s.95(2).
(4)	FA 1996 s.95(2).
(5)	FA 1996 s.95(3).
(6)	FA 1996 s.95(3).
(7)	FA 1996 s.95(3).
(8)	Drafting.
411 (1)	FA 1996 s.95(4).
(2)	FA 1996 s.95(5).
(3)	FA 1996 s.95(6).
412 (1)	FA 1996 s.95(7).
(2)	FA 1942 s.47(1B); FA 1996 s.95(7).
(3)	FA 1942 s.47(1B); FA 1996 s.95(7).
(4)	FA 1942 s.47(1B); FA 1996 s.95(7).
(5)	FA 1942 s.47(1C); FA 1996 s.95(7).
413 (1)	FA 1996 s.154(6).
(2)	FA 1996 s.154(6).
(3)	FA 1996 s.154(6).
(4)	FA 1996 s.154(8); FA 1998 s.161(1), (4), (7).
414 (1)	ICTA s.475(1), (9).
(2)	ICTA s.475(2), (9).
(3)	ICTA s.475(3), (4), (5), (9).
(4)	ICTA s.475(8), (9).
(5)	Drafting.
415 (1)	Drafting.
(2)	FA 1996 Sch.9 paras.17(4), 18(3).
(3)	FA 1996 Sch.9 para.17(3), 18(2B).
(4)	FA 1996 Sch.9 paras.17(4), 18(3).

<i>Provision</i>	<i>Origin</i>
416 (1)	FA 1996 Sch.9 para.17(1); drafting.
(2)	FA 1996 Sch.9 para.17(2).
(3)	FA 1996 Sch.9 para.17(3).
(4)	Drafting.
(5)	FA 1996 Sch.9 para.17(5).
417 (1)	FA 1996 Sch.9 para.17(5).
(2)	FA 1996 Sch.9 para.17(5).
(3)	FA 1996 Sch.9 para.17(5).
(4)	FA 1996 Sch.9 para.17(9).
(5)	Drafting.
418 (1)	FA 1996 Sch.9 para.18(1), (1ZA), (2).
(2)	FA 1996 Sch.9 para.18(2).
(3)	FA 1996 Sch.9 para.18(2A).
(4)	FA 1996 Sch.9 para.18(2A).
(5)	FA 1996 Sch.9 para.18(2B).
(6)	Drafting.
419 (1)	FA 1996 Sch.9 para.18(1ZA).
(2)	FA 1996 Sch.9 para.18(1A).
(3)	FA 1996 Sch.9 para.18(1B).
(4)	FA 1996 Sch.9 para.18(1C).
(5)	FA 1996 Sch.9 para.18(1), (4).
(6)	Drafting.
420 (1)	FA 1996 Sch.9 para.18(3B).
(2)	FA 1996 Sch.9 para.18(3C).
(3)	FA 1996 Sch.9 para.18(4).
(4)	FA 1996 Sch.9 para.18(5).
421 (1)	FA 1996 Sch.9 paras.17(8), 18(2C).
(2)	FA 1996 Sch.9 paras.17(8A).
(3)	FA 1996 Sch.9 para.18(2D).
(4)	FA 1996 Sch.9 paras.17(8), 18(2C).
422 (1)	ICTA s.582(1), (3).
(2)	ICTA s.582(1), (3A); Annex 1, Change 63.
(3)	ICTA s.582(4).
423 (1)	ICTA s.582(1).
(2)	ICTA s.582(4).

<i>Provision</i>	<i>Origin</i>
424 (1)	FA 1996 s.94A(1).
(2)	FA 1996 s.94A(2).
(3)	Drafting.
425 (1)	F(No.2)A 2005 Sch.6 para.7(1), (3).
(2)	F(No.2)A 2005 Sch.6 para.7(1), (3).
(3)	F(No.2)A 2005 Sch.6 para.7(4).
(4)	F(No.2)A 2005 Sch.6 para.7(6).
(5)	Drafting.
(6)	F(No.2)A 2005 Sch.6 para.7(3), (7).
(7)	Drafting.
426 (1)	F(No.2)A 2005 Sch.6 para.7(3).
(2)	F(No.2)A 2005 Sch.6 para.7(2).
(3)	F(No.2)A 2005 Sch.6 para.7(5).
(4)	Drafting.
427 (1)	FA 1996 Sch.9 para.3(1).
(2)	FA 1996 Sch.9 para.3(1).
(3)	FA 1996 Sch.9 para.3(1), (2).
(4)	FA 1996 Sch.9 para.3(2).
(5)	FA 1996 Sch.9 para.3(2).
428 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
429 (1)	FA 1996 Sch.9 para.13(1).
(2)	FA 1996 Sch.9 para.13(1).
(3)	FA 1996 Sch.9 para.13(1).
(4)	FA 1996 Sch.9 para.13(1A).
(5)	FA 1996 Sch.9 para.13(1A).
430 (1)	FA 1996 Sch.9 para.13(2).
(2)	FA 1996 Sch.9 para.13(2).
(3)	FA 1996 Sch.9 para.13(3).
(4)	FA 1996 Sch.9 para.13(4).
(5)	FA 1996 Sch.9 para.13(4).
(6)	FA 1996 Sch.9 para.13(5).
431 (1)	ICTA s.787(1), (1A).
(2)	ICTA s.787(1), (1A).

<i>Provision</i>	<i>Origin</i>
(3)	ICTA s.787(1), (1A).
(4)	ICTA s.787(1), (1A).
(5)	ICTA s.787(3).
(6)	ICTA s.787(3).
(7)	Drafting.
432 (1)	FA 1996 Sch.9 para.11(1).
(2)	FA 1996 s.103(1), Sch.9 para.11(1).
(3)	FA 1996 Sch.9 para.11(1).
(4)	FA 1996 Sch.9 para.11(2).
(5)	FA 1996 Sch.9 para.11(3).
(6)	FA 1996 Sch.9 para.11(3A).
433 (1)	FA 1996 Sch.9 para.11(1A).
(2)	FA 1996 Sch.9 para.11(1A); drafting.
(3)	FA 1996 Sch.9 para.11(1B).
(4)	Drafting.
(5)	Drafting.
434 (1)	Drafting.
(2)	FA 1996 Sch.9 para.16(1).
(3)	FA 1996 Sch.9 para.16(2).
(4)	FA 1996 Sch.9 para.16(1).
(5)	FA 1996 Sch.9 para.16(2).
(6)	FA 1996 Sch.9 para.16(1).
(7)	FA 1996 Sch.9 para.16(2).
435 (1)	ICTA Sch.28AA para.8(3); FA 1996 Sch.9 para.11A(1), (2).
(2)	FA 1996 Sch.9 para.11A(1).
(3)	FA 1996 Sch.9 para.11A(2).
(4)	FA 1996 Sch.9 para.11A(3).
(5)	ICTA Sch.28AA para.8(1).
(6)	ICTA Sch.28AA para.8(3).
(7)	Drafting.
436 (1)	FA 1996 Sch.9 para.11A(1).
(2)	FA 1996 Sch.9 para.11A(1).
437 (1)	FA 1996 Sch.9 para.11A(4).
(2)	FA 1996 Sch.9 para.11A(4).

<i>Provision</i>	<i>Origin</i>
(3)	FA 1996 Sch.9 para.11A(4).
(4)	FA 1996 Sch.9 para.11A(4).
(5)	Drafting.
(6)	FA 1996 Sch.9 para.11A(5).
438 (1)	FA 1996 Sch.9 para.11A(4).
(2)	FA 1996 Sch.9 para.11A(4).
(3)	FA 1996 Sch.9 para.11A(4).
(4)	FA 1996 Sch.9 para.11A(4).
(5)	FA 1996 Sch.9 para.11A(4).
(6)	FA 1996 Sch.9 para.11A(4).
439 (1)	FA 1996 Sch.9 para.11A(5).
(2)	FA 1996 Sch.9 para.11A(5).
(3)	FA 1996 Sch.9 para.11A(5).
(4)	FA 1996 Sch.9 para.11A(6).
(5)	FA 1996 Sch.9 para.11A(5); drafting.
440 (1)	FA 1996 Sch.9 para.11A(7).
(2)	FA 1996 Sch.9 para.11A(7).
(3)	FA 1996 Sch.9 para.11A(9).
(4)	FA 1996 Sch.9 para.11A(9), (10).
(5)	FA 1996 Sch.9 para.11A(9), (10).
(6)	FA 1996 Sch.9 para.11A(8).
441 (1)	FA 1996 s.93C(1).
(2)	FA 1996 s.93C(2).
(3)	FA 1996 s.93C(3).
(4)	FA 1996 s.93C(6).
(5)	FA 1996 s.93C(1), (5).
442 (1)	FA 1996 s.88A(1).
(2)	FA 1996 s.88A(2).
(3)	FA 1996 s.88A(3).
(4)	FA 1996 s.88A(4).
(5)	FA 1996 s.88A(6).
(6)	FA 1996 s.88A(1).
443 (1)	FA 1996 s.83(1).
(2)	FA 1996 s.83(1), Sch.8 para.5; drafting.
(3)	Drafting.

<i>Provision</i>	<i>Origin</i>
(4)	Drafting.
(5)	Drafting.
444 (1)	FA 1996 s.83(3A), Sch.8 para.4(1), (2).
(2)	FA 1996 s.83(3A).
(3)	FA 1996 Sch.8 para.4(1), (2), (3).
(4)	FA 1996 Sch.8 para.4(2).
(5)	FA 1996 Sch.8 para.4(6).
445 (1)	FA 1996 Sch.8 para.4(3).
(2)	FA 1996 Sch.8 para.4(4).
(3)	FA 1996 Sch.8 para.4(5).
(4)	FA 1996 Sch.8 para.4(5).
(5)	FA 1996 Sch.8 para.4(5); drafting.
446 (1)	FA 1996 s.83(2).
(2)	FA 1996 s.83(2).
(3)	FA 1996 s.83(5).
(4)	Drafting.
(5)	Drafting.
(6)	Drafting.
447 (1)	FA 1996 s.83(6), (7); Annex 1, Change 1.
(2)	FA 1996 s.83(8).
(3)	FA 1996 s.83(8).
448 (1)	FA 1996 Sch.8 para.1(1).
(2)	FA 1996 Sch.8 para.1(2).
(3)	FA 1996 Sch.8 para.1(2).
(4)	Drafting.
(5)	FA 1996 Sch.8 para.1(3).
(6)	FA 1996 Sch.8 para.1(3).
(7)	FA 1996 Sch.8 para.1(4).
449 (1)	FA 1996 Sch.8 para.3(1).
(2)	FA 1996 Sch.8 para.3(2).
(3)	Drafting.
(4)	FA 1996 Sch.8 para.3(3).
(5)	FA 1996 Sch.8 para.3(3).
450 (1)	FA 1996 Sch.8 para.3(4).
(2)	FA 1996 Sch.8 para.3(4), (7).

<i>Provision</i>	<i>Origin</i>
(3)	FA 1996 Sch.8 para.3(4), (5).
(4)	FA 1996 Sch.8 para.3(5).
(5)	FA 1996 Sch.8 para.3(6).
451 (1)	FA 1996 s.80(5).
(2)	FA 1996 s.80(5), Sch.9 paras.1(2), 1A(2).
(3)	Drafting.
(4)	Drafting.
452 (1)	FA 1996 Sch.9 para.1(1).
(2)	FA 1996 Sch.9 para.1(2).
(3)	Drafting.
453 (1)	Drafting.
(2)	FA 1996 s.87(3).
(3)	FA 1996 s.87(3).
(4)	FA 1996 s.87(3).
(5)	FA 1996 s.87(4).
(6)	FA 1996 s.87(3).
(7)	Drafting.
(8)	FA 1996 s.87A(1).
454 (1)	FA 1996 s.87(5A).
(2)	FA 1996 s.87(5A).
(3)	FA 1996 s.87(5A).
(4)	FA 1996 s.87(5B).
(5)	FA 1996 s.87(5A).
455 (1)	FA 1996 s.88(1); Annex 1, Change 60.
(2)	Drafting.
(3)	FA 1996 s.88(5); Annex 1, Change 60.
(4)	FA 1996 s.88(5).
(5)	FA 1996 s.88(6).
(6)	FA 1996 s.88(6).
456 (1)	Drafting.
(2)	FA 1996 s.88(2).
(3)	FA 1996 s.88(2).
(4)	FA 1996 s.88(2).
(5)	FA 1996 s.88(3).
(6)	FA 1996 s.88(2); Annex 1, Change 60.

<i>Provision</i>	<i>Origin</i>
(7)	Drafting.
457 (1)	FA 1996 s.88(4).
(2)	FA 1996 s.88(4); Annex 1, Change 60.
(3)	FA 1996 s.88(4).
458 (1)	Drafting.
(2)	FA 1996 s.88(3).
(3)	FA 1996 s.88(3).
(4)	FA 1996 s.88(3).
459 (1)	FA 1996 s.87A(1), Sch.9 paras.2(6), 4A(8), 17(9), 18(3B), 19(14), 20(9); drafting.
(2)	FA 1996 s.87A(1).
(3)	FA 1996 s.87A(2).
(4)	FA 1996 s.87A(2).
(5)	FA 1996 s.87A(3).
(6)	FA 1996 s.87A(3).
(7)	FA 1996 s.87A(3).
460 (1)	FA 1996 Sch.9 paras.2(7), 17(10); drafting.
(2)	FA 1996 Sch.9 para.20(1).
(3)	FA 1996 Sch.9 para.20(3).
(4)	Drafting.
(5)	FA 1996 Sch.9 para.20(8).
(6)	FA 1996 Sch.9 para.20(9).
(7)	FA 1996 Sch.9 para.20(10).
461 (1)	FA 1996 Sch.9 para.20(4).
(2)	FA 1996 Sch.9 para.20(5).
(3)	FA 1996 Sch.9 para.20(5).
(4)	FA 1996 Sch.9 para.20(6).
(5)	FA 1996 Sch.9 para.20(6).
(6)	FA 1996 Sch.9 para.20(6).
(7)	FA 1996 Sch.9 para.20(5), (6).
(8)	FA 1996 Sch.9 para.20(7).
462 (1)	FA 1996 s.103(1A).
(2)	FA 1996 s.103(1A).
(3)	FA 1996 s.103(1AA).
(4)	FA 1996 s.103(1AA).

<i>Provision</i>	<i>Origin</i>
(5)	FA 1996 s.103(1B).
463 (1)	FA 1996 s.103(3A).
(2)	FA 1996 s.103(3A).
(3)	FA 1996 s.103(3A).
(4)	FA 1996 s.103(3A).
464 (1)	FA 1996 s.87(5A), (5B), s.87A(3), s.88A(1), s.91D(11), s.103(1), (3B), Sch.9 paras.2(6), 3(3), 13(6), 18(4), 19(2), 20(5), (6), Sch.10 para.8(7A); FA 2007 Sch.13 para.14(1); drafting.
(2)	FA 1996 s.103(1).
(3)	FA 1996 s.103(4).
465 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
466 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
467 (1)	FA 1996 s.100(1).
(2)	FA 1996 s.100(1).
(3)	FA 1996 s.100(1).
(4)	Drafting.
(5)	Drafting.
(6)	Drafting.
468 (1)	FA 1996 s.100(1), (1A).
(2)	FA 1996 s.100(1A).
(3)	FA 1996 s.100(1B).
(4)	FA 1996 s.100(1A).
(5)	FA 1996 s.100(3A).
(6)	FA 1996 s.100(1A).
(7)	Drafting.
469 (1)	FA 1996 s.100(2).
(2)	FA 1996 s.100(2).
(3)	FA 1996 s.100(2), (2ZA).
(4)	FA 1996 s.100(1); drafting.
(5)	FA 1996 s.100(2ZA).

<i>Provision</i>	<i>Origin</i>
(6)	FA 1996 s.100(2ZB).
(7)	FA 1996 s.100(2ZB).
(8)	FA 1996 s.100(3A).
470 (1)	FA 1996 s.100(7).
(2)	FA 1996 s.100(3B).
471 (1)	FA 1996 s.100(10), (11).
(2)	FA 1996 s.100(10).
(3)	FA 1996 s.100(11), (12).
(4)	FA 1996 s.100(12).
(5)	FA 1996 s.100(12).
(6)	FA 1996 s.100(10), (11).
(7)	FA 1996 s.100(10), (11).
(8)	Drafting.
472 (1)	FA 1996 s.100(3).
(2)	FA 1996 s.100(3).
473	FA 1996 s.100(14).
474 (1)	FA 1996 s.100(9).
(2)	FA 1996 s.100(9).
(3)	FA 1996 s.100(9).
(4)	FA 1996 s.100(9).
475 (1)	FA 1996 Sch.10 para.4(1), (2); drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
476 (1)	FA 1996 Sch.10 paras.7(1), (2), 8(7F); Annex 1, Change 64.
(2)	FA 1996 Sch.10 para.7(1).
477 (1)	FA 1996 Sch.10 paras.4(1), 7(1).
(2)	FA 1996 Sch.10 para.4(2).
(3)	FA 1996 Sch.10 para.4(3).
(4)	FA 1996 Sch.10 para.4(4).
(5)	FA 1996 Sch.10 para.4(4).
(6)	FA 1996 Sch.10 para.4(1).
(7)	FA 2005 s.48B(5).

<i>Provision</i>	<i>Origin</i>
478 (1)	FA 1996 Sch.10 paras.5(1), 6.
(2)	FA 1996 Sch.10 para.6.
(3)	FA 1996 Sch.10 para.6.
479 (1)	FA 1996 Sch.10 para.4(5).
(2)	FA 1996 Sch.10 para.4(6).
480 (1)	FA 1996 Sch.10 para.8(1).
(2)	FA 1996 Sch.10 para.8(5).
(3)	FA 1996 Sch.10 para.8(5).
(4)	FA 1996 Sch.10 para.8(7F); Annex 1, Change 64.
481 (1)	FA 1996 Sch.10 para.8(2); FA 2005 Sch. 2 para.1. FA 1996 Sch.10 para.8(7), (7E); drafting.
482 (1)	FA 1996 Sch.10 para.8(3).
(2)	FA 1996 Sch.10 para.8(4).
(3)	FA 1996 Sch.10 para.8(6).
(4)	Drafting.
(5)	FA 1996 Sch.10 para.8(3A); drafting.
(6)	FA 1996 Sch.10 para.8(3); drafting.
483 (1)	FA 1996 Sch.10 para.8(7G).
(2)	FA 1996 Sch.10 para.8(7G).
(3)	FA 1996 Sch.10 para.8(7G).
(4)	FA 1996 Sch.10 para.8(7H).
(5)	FA 1996 Sch.10 para.8(7E).
484 (1)	FA 1996 Sch.10 para.8(8).
(2)	FA 1996 Sch.10 para.9(1).
(3)	FA 1996 Sch.10 para.9(2).
485 (1)	ICTA s.477A(3); drafting.
(2)	ICTA s.477A(3).
(3)	ICTA s.477A(3).
(4)	ICTA s.477A(4).
(5)	ICTA s.477A(3), (9), (10).
486 (1)	ICTA s.486(1), (9), (12).
(2)	ICTA s.486(1), (4); Annex 1, Change 65.
(3)	ICTA s.486(9).
(4)	ICTA s.486(12); MAFF(D)O 2002 Sch.1 para.31.
(5)	ICTA s.486(12).

<i>Provision</i>	<i>Origin</i>
(6)	ICTA s.486(12).
487 (1)	ICTA s.486(7).
(2)	ICTA s.486(1), (7), (12).
(3)	Drafting.
488 (1)	Drafting.
(2)	FA 1996 Sch.10 para.8(7I); FA 2005 s.46(1).
(3)	FA 1996 Sch.10 para.8(7I); FA 2005 s.46(1).
(4)	Drafting.
489 (1)	FA 2005 s.46(2).
(2)	FA 2005 s.46(3).
490 (1)	FA 2005 s.47(1), (3).
(2)	FA 2005 s.47(2).
(3)	FA 2005 s.47(1); drafting.
(4)	FA 2005 s.47(1).
491 (1)	FA 2005 s.47A(1).
(2)	FA 2005 s.47A(2).
(3)	FA 2005 s.47A(3).
(4)	FA 2005 s.47A(3).
(5)	FA 2005 s.47A(4).
(6)	FA 2005 s.47A(1).
492 (1)	FA 2005 s.49(1).
(2)	FA 2005 s.49(1).
493 (1)	FA 2005 s.49A(1).
(2)	FA 2005 s.49A(1).
494 (1)	FA 2005 s.48A(1).
(2)	FA 2005 s.48A(2).
(3)	FA 2005 s.48A(1).
495 (1)	FA 2005 s.52(3).
(2)	FA 2005 s.52(1).
(3)	FA 2005 s.52(2).
(4)	Drafting.
496 (1)	FA 2005 s.50(1), (2), (2A).
(2)	FA 2005 s.50(3).
(3)	Drafting.

<i>Provision</i>	<i>Origin</i>
497 (1)	FA 2005 s.50(1), Sch.2 para.7.
(2)	FA 2005 s.50(1), Sch.2 para.7.
(3)	FA 2005 s.50(2), Sch.2 para.7.
(4)	FA 2005 s.50(2A), Sch.2 para.7.
(5)	FA 2005 s.50(1), Sch.2 para.7.
(6)	FA 2005 s.50(4); drafting.
(7)	Drafting.
498 (1)	FA 2005 s.47(6), (8).
(2)	FA 2005 s.47(4), (6).
(3)	FA 2005 s.47(7).
(4)	FA 2005 s.47(8).
(5)	FA 2005 s.47(8).
(6)	Drafting.
499 (1)	FA 2005 s.47A(5).
(2)	FA 2005 s.47A(5).
(3)	FA 2005 s.47A(5).
(4)	Drafting.
500 (1)	FA 2005 s.49(2), s.49A(2); drafting.
(2)	FA 2005 s.49(2), s.49A(2); drafting.
(3)	FA 2005 s.48B(1).
(4)	FA 2005 s.48B(1).
501 (1)	FA 2005 s.53(1), (3).
(2)	FA 2005 s.53(1), (3).
(3)	FA 2005 s.53(1), (3).
(4)	FA 2005 s.53(2).
502	FA 2005 s.47A(6).
503 (1)	FA 2005 s.49A(3).
(2)	FA 2005 s.49A(3).
(3)	FA 2005 s.49A(3); drafting.
504 (1)	FA 2005 s.48B(2).
(2)	FA 2005 s.48B(2).
(3)	FA 2005 s.48B(2).
(4)	FA 2005 s.48B(2).
(5)	FA 2005 s.48B(2).
(6)	FA 2005 s.48B(2).

<i>Provision</i>	<i>Origin</i>
(7)	Drafting.
505 (1)	FA 2005 s.48B(3).
(2)	FA 2005 s.48B(3).
(3)	FA 2005 s.48B(3).
506 (1)	FA 2005 s.48B(6).
(2)	FA 2005 s.48B(7).
(3)	FA 2005 s.48B(8).
507 (1)	FA 2005 s.52(4), (5).
(2)	FA 2005 s.52(4), (5).
(3)	Drafting.
508 (1)	FA 2006 s.98(1).
(2)	FA 2006 s.98(2).
(3)	FA 2006 s.98(2).
(4)	FA 2006 s.98(3).
509 (1)	FA 1996 s.91A(1), s.91B(1); drafting.
(2)	Drafting.
(3)	FA 1996 s.91A(1), s.91B(1); drafting.
(4)	FA 1996 s.91A(10), s.91B(7).
(5)	Drafting.
(6)	FA 1996 s.91A(11), s.91B(8), s.91C(7), s.91D(13), s.91E(4).
(7)	Drafting.
510 (1)	FA 1996 s.91A(1), s.91B(1).
(2)	FA 1996 s.91A(2), s.91B(2).
(3)	Drafting.
(4)	Drafting.
511 (1)	FA 1996 s.91A(1).
(2)	FA 1996 s.91A(5).
(3)	FA 1996 s.91A(5).
(4)	FA 1996 s.91A(6).
(5)	FA 1996 s.91A(5A).
512 (1)	FA 1996 s.91A(7).
(2)	FA 1996 s.91A(7).
(3)	FA 1996 s.91A(9).
(4)	FA 1996 s.91A(8).

<i>Provision</i>	<i>Origin</i>
513 (1)	FA 1996 s.91B(1), (6).
(2)	FA 1996 s.91B(6).
(3)	Drafting.
514 (1)	FA 1996 s.91C(1).
(2)	FA 1996 s.91C(1).
(3)	FA 1996 s.91C(2).
(4)	FA 1996 s.91C(3).
(5)	FA 1996 s.91C(6).
515 (1)	FA 1996 s.91C(4).
(2)	FA 1996 s.91C(5).
516 (1)	FA 1996 s.91D(1).
(2)	FA 1996 s.91D(2).
(3)	FA 1996 s.91D(2).
(4)	FA 1996 s.91D(2).
(5)	FA 1996 s.91D(2A).
(6)	FA 1996 s.91D(2A).
517 (1)	FA 1996 s.91D(3).
(2)	FA 1996 s.91D(4), (11).
(3)	FA 1996 s.91D(5).
(4)	FA 1996 s.91D(6), (7), (11).
(5)	FA 1996 s.91D(6), (8).
(6)	FA 1996 s.91D(11).
518 (1)	FA 1996 s.91D(9).
(2)	FA 1996 s.91D(10).
(3)	FA 1996 s.91D(10).
(4)	FA 1996 s.91D(11).
(5)	Drafting.
(6)	FA 1996 s.91D(11); drafting.
519 (1)	FA 1996 s.91E(1).
(2)	FA 1996 s.91E(2).
(3)	FA 1996 s.91E(3).
520 (1)	FA 1996 s.91F(1).
(2)	FA 1996 s.91F(2).
(3)	FA 1996 s.91F(2).
(4)	FA 1996 s.91F(3).

<i>Provision</i>	<i>Origin</i>
(5)	FA 1996 s.91F(3).
521 (1)	FA 1996 s.91A(3), s.91B(3).
(2)	Drafting; Annex 1, Change 61.
(3)	FA 1996 s.91A(9).
(4)	FA 1996 s.91A(4).
(5)	FA 1996 s.91B(4).
(6)	Drafting.
(7)	Annex 1, Change 61.
522 (1)	FA 1996 s.91G(2).
(2)	FA 1996 s.91G(2).
523 (1)	Drafting.
(2)	FA 1996 s.97(1).
(3)	FA 1996 s.97(1).
(4)	FA 1996 s.97(1).
(5)	FA 1996 s.97(1).
(6)	FA 1996 s.97(1).
(7)	FA 1996 s.97(4).
524 (1)	FA 1996 s.97(2).
(2)	FA 1996 s.97(2).
(3)	FA 1996 s.97(2).
(4)	FA 1996 s.97(2A).
(5)	FA 1996 s.97(2A).
(6)	FA 1996 s.97(4B).
525 (1)	FA 1996 s.97(4A).
(2)	FA 1996 s.97(4A).
526 (1)	FA 2007 Sch.13 para.1(1).
(2)	Drafting.
(3)	Drafting.
527 (1)	FA 2007 Sch.13 para.7(1).
(2)	FA 2007 Sch.13 para.7(2).
(3)	FA 2007 Sch.13 para.7(3).
(4)	FA 2007 Sch.13 para.7(4).
(5)	FA 2007 Sch.13 para.7(5).
(6)	FA 2007 Sch.13 para.7(6).
(7)	FA 2007 Sch.13 para.7(7).

<i>Provision</i>	<i>Origin</i>
528 (1)	FA 2007 Sch.13 para.8(1).
(2)	FA 2007 Sch.13 para.8(2).
(3)	FA 2007 Sch.13 para.8(3).
(4)	FA 2007 Sch.13 para.8(4).
(5)	FA 2007 Sch.13 para.8(5).
(6)	FA 2007 Sch.13 para.8(6).
(7)	FA 2007 Sch.13 para.8(7).
(8)	FA 2007 Sch.13 para.8(8).
529 (1)	FA 2007 Sch.13 para.9(1).
(2)	FA 2007 Sch.13 para.9(2).
(3)	FA 2007 Sch.13 para.9(3).
(4)	FA 2007 Sch.13 para.9(3).
(5)	FA 2007 Sch.13 para.9(3).
(6)	FA 2007 Sch.13 para.9(4).
530 (1)	FA 2007 Sch.13 para.10(1).
(2)	FA 2007 Sch.13 para.10(2).
(3)	FA 2007 Sch.13 para.10(3).
(4)	FA 2007 Sch.13 para.10(4).
(5)	FA 2007 Sch.13 para.10(5).
(6)	FA 2007 Sch.13 para.10(6).
531 (1)	FA 2007 Sch.13 para.12(1).
(2)	FA 2007 Sch.13 para.12(2).
(3)	FA 2007 Sch.13 para.12(3).
532 (1)	FA 2007 Sch.13 para.2(1).
(2)	FA 2007 Sch.13 para.2(2).
(3)	FA 2007 Sch.13 para.2(3).
(4)	FA 2007 Sch.13 para.2(4).
(5)	FA 2007 Sch.13 para.2(5).
(6)	FA 2007 Sch.13 para.2(6).
(7)	FA 2007 Sch.13 para.2(7).
533 (1)	FA 2007 Sch.13 para.3(1).
(2)	FA 2007 Sch.13 para.3(2).
(3)	FA 2007 Sch.13 para.3(3).
(4)	FA 2007 Sch.13 para.3(4).
(5)	FA 2007 Sch.13 para.3(5).

<i>Provision</i>	<i>Origin</i>
(6)	FA 2007 Sch.13 para.3(6).
(7)	FA 2007 Sch.13 para.3(7).
(8)	FA 2007 Sch.13 para.3(8).
534 (1)	FA 2007 Sch.13 para.4(1).
(2)	FA 2007 Sch.13 para.4(2).
(3)	FA 2007 Sch.13 para.4(3).
(4)	FA 2007 Sch.13 para.4(4).
(5)	FA 2007 Sch.13 para.4(4).
(6)	FA 2007 Sch.13 para.4(5).
(7)	FA 2007 Sch.13 para.4(6).
535 (1)	FA 2007 Sch.13 para.5(1).
(2)	FA 2007 Sch.13 para.5(2).
(3)	FA 2007 Sch.13 para.5(3).
(4)	FA 2007 Sch.13 para.5(4).
(5)	FA 2007 Sch.13 para.5(5).
(6)	FA 2007 Sch.13 para.5(6).
536 (1)	FA 2007 Sch.13 para.14(5).
(2)	FA 2007 Sch.13 para.14(6).
(3)	FA 2007 Sch.13 para.14(7).
(4)	FA 2007 Sch.13 para.14(7).
(5)	FA 2007 Sch.13 para.14(7).
(6)	FA 2007 Sch.13 para.14(7).
(7)	FA 2007 Sch.13 para.14(7).
537 (1)	FA 2007 Sch.13 para.14(3).
(2)	FA 2007 Sch.13 para.14(3).
538 (1)	FA 2007 Sch.13 para.15(1).
(2)	FA 2007 Sch.13 para.15(6).
(3)	FA 2007 Sch.13 para.15(7).
(4)	FA 2007 Sch.13 para.15(9).
539 (1)	FA 2007 Sch.13 para.15(2).
(2)	FA 2007 Sch.13 para.15(3).
(3)	FA 2007 Sch.13 para.15(4).
(4)	FA 2007 Sch.13 para.15(5).
540 (1)	FA 2007 Sch.13 para.14(1).
(2)	FA 2007 Sch.13 para.14(4).

<i>Provision</i>	<i>Origin</i>
(3)	FA 2007 Sch.13 para.14(4).
541	FA 2007 Sch.13 para.14(2).
542 (1)	FA 2007 Sch.13 para.14(8).
(2)	FA 2007 Sch.13 para.14(9).
(3)	FA 2007 Sch.13 para.14(11).
543	FA 2007 Sch.13 para.14(1).
544 (1)	FA 2002 Sch.26 paras.1(1), 15(1); drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
(5)	Drafting.
(6)	Drafting.
545 (1)	FA 2002 Sch.26 para.1(1).
(2)	Drafting.
546	FA 2002 Sch.26 para.14(1).
547 (1)	FA 2002 Sch.26 para.14(2).
(2)	FA 2002 Sch.26 para.14(2).
(3)	FA 2002 Sch.26 para.14(2).
(4)	FA 2002 Sch.26 para.14(4).
(5)	Drafting.
548 (1)	FA 2002 Sch.26 para.14(3).
(2)	FA 2002 Sch.26 para.14(3); drafting.
(3)	Drafting.
549 (1)	Drafting.
(2)	Drafting.
550 (1)	FA 2002 Sch.26 para.2(1).
(2)	Drafting.
(3)	Drafting.
551 (1)	FA 2002 Sch.26 para.2(2).
(2)	Drafting.
552 (1)	FA 2002 Sch.26 para.53(1); drafting.
(2)	FA 2002 Sch.26 para.2(2A).
(3)	FA 2002 Sch.26 para.53(1); drafting.
(4)	FA 2002 Sch.26 para.53(2).
(5)	FA 2002 Sch.26 para.53(6).

<i>Provision</i>	<i>Origin</i>
553 (1)	FA 2002 Sch.26 para.3(1).
(2)	FA 2002 Sch.26 para.3(2).
(3)	FA 2002 Sch.26 para.3(3).
(4)	FA 2002 Sch.26 para.3(4).
(5)	FA 2002 Sch.26 para.3(5).
(6)	Drafting.
554 (1)	FA 2002 Sch.26 para.12(1), (8).
(2)	FA 2002 Sch.26 para.12(10).
(3)	FA 2002 Sch.26 para.12(10).
(4)	Drafting.
555 (1)	FA 2002 Sch.26 para.12(1), (6).
(2)	FA 2002 Sch.26 para.12(7).
(3)	FA 2002 Sch.26 para.12(7).
(4)	FA 2002 Sch.26 para.12(10).
(5)	FA 2002 Sch.26 para.12(10).
556 (1)	FA 2002 Sch.26 para.12(1), (3).
(2)	FA 2002 Sch.26 para.12(5).
(3)	FA 2002 Sch.26 para.12(4).
557 (1)	FA 2002 Sch.26 para.11(1).
(2)	FA 2002 Sch.26 para.11(2).
(3)	FA 2002 Sch.26 para.11(3).
(4)	FA 2002 Sch.26 para.11(4).
(5)	FA 2002 Sch.26 para.11(5).
(6)	FA 2002 Sch.26 para.11(6).
(7)	FA 2002 Sch.26 para.11(7).
558 (1)	FA 2002 Sch.26 para.2A(1); drafting.
(2)	FA 2002 Sch.26 para.2A(2).
(3)	FA 2002 Sch.26 para.2A(3).
(4)	FA 2002 Sch.26 para.2A(1), (2).
(5)	FA 2002 Sch.26 para.2A(1); drafting.
(6)	Drafting.
559 (1)	FA 2002 Sch.26 para.2B(1).
(2)	FA 2002 Sch.26 para.2B(2).
(3)	FA 2002 Sch.26 para.2B(3).
(4)	FA 2002 Sch.26 para.2B(1), (3).

<i>Provision</i>	<i>Origin</i>
(5)	Drafting.
560 (1)	FA 1996 s.94A(1).
(2)	FA 1996 s.94A(2).
(3)	FA 1996 s.94A(3).
(4)	Drafting.
(5)	Drafting.
561 (1)	FA 2002 Sch.26 para.36(1).
(2)	FA 2002 Sch.26 para.36(2).
(3)	FA 2002 Sch.26 para.36(3), (4); Annex 1, Changes 64 and 66.
(4)	FA 2002 Sch.26 para.36(4).
(5)	Drafting.
(6)	Drafting.
(7)	Drafting.
562 (1)	FA 1996 s.91B(5).
(2)	FA 1996 s.91B(5).
(3)	Drafting.
(4)	Drafting.
(5)	Drafting.
563 (1)	FA 2002 Sch.26 para.4(1).
(2)	FA 2002 Sch.26 para.4(2).
(3)	FA 2002 Sch.26 para.4(2).
(4)	FA 2002 Sch.26 para.4(2ZA).
(5)	FA 2002 Sch.26 para.4(4).
564 (1)	FA 2002 Sch.26 para.9(1), (2).
(2)	FA 2002 Sch.26 para.9(5).
(3)	FA 2002 Sch.26 para.9(6).
(4)	FA 2002 Sch.26 para.9(2), (5).
565 (1)	Drafting.
(2)	FA 2002 Sch.26 para.4(2A); Annex 1, Change 67.
(3)	FA 2002 Sch.26 para.4(2B); drafting.
(4)	FA 2002 Sch.26 para.4(2C).
(5)	FA 2002 Sch.26 para.4(2CA).
(6)	FA 2002 Sch.26 para.4(2D); drafting.
(7)	FA 2002 Sch.26 para.4(2D).

<i>Provision</i>	<i>Origin</i>
(8)	Drafting.
(9)	Drafting.
(10)	Drafting.
566 (1)	FA 2002 Sch.26 para.45M(1).
(2)	FA 2002 Sch.26 para.45M(2).
(3)	FA 2002 Sch.26 para.45M(2).
(4)	FA 2002 Sch.26 para.45M(4).
(5)	Drafting.
567 (1)	FA 2002 Sch.26 para.46(1).
(2)	FA 2002 Sch.26 para.46(2).
(3)	FA 2002 Sch.26 para.46(3).
(4)	FA 2002 Sch.26 para.46(4).
(5)	FA 2002 Sch.26 para.46(5).
(6)	FA 2002 Sch.26 para.46(2), (3), (5).
568 (1)	Drafting.
(2)	Drafting.
569 (1)	Drafting.
(2)	FA 2002 Sch.26 para.17A(1).
(3)	FA 2002 Sch.26 para.15(1).
(4)	FA 2002 Sch.26 para.15(4).
(5)	Drafting.
(6)	FA 2002 Sch.26 paras.15(9), 17A(1).
(7)	Drafting.
570 (1)	FA 2002 Sch.26 para.15(7).
(2)	FA 2002 Sch.26 para.15(8).
571 (1)	FA 2002 Sch.26 para.17B(1).
(2)	FA 2002 Sch.26 para.17B(2).
(3)	FA 2002 Sch.26 para.17B(2).
572 (1)	FA 2002 Sch.26 para.17C(1).
(2)	FA 2002 Sch.26 para.17C(1).
(3)	FA 2002 Sch.26 para.17C(2).
(4)	FA 2002 Sch.26 para.17C(3).
(5)	FA 2002 Sch.26 para.17C(4).
(6)	FA 2005 Sch.4 para.52(1), (2).

<i>Provision</i>	<i>Origin</i>
573 (1)	FA 2002 Sch.26 para.16(1); drafting.
(2)	FA 2002 Sch.26 para.16(2).
(3)	FA 2002 Sch.26 para.16(3).
(4)	FA 2002 Sch.26 para.16(3A).
(5)	FA 2002 Sch.26 para.16(8).
(6)	FA 2002 Sch.26 para.16(9).
(7)	FA 2002 Sch.26 para.16(10).
(8)	Drafting.
574 (1)	FA 2002 Sch.26 para.15(5).
(2)	FA 2002 Sch.26 para.15(5).
575 (1)	FA 2002 Sch.26 para.25(1).
(2)	FA 2002 Sch.26 para.25(2).
(3)	FA 2002 Sch.26 para.25(3).
(4)	FA 2002 Sch.26 para.25(4).
(5)	FA 2002 Sch.26 para.25(4); Annex 1, Change 68.
576 (1)	FA 2002 Sch.26 para.25A.
(2)	FA 2002 Sch.26 para.25A.
577 (1)	FA 2002 Sch.26 para.17A(1A).
(2)	FA 2002 Sch.26 para.17A(1A).
578 (1)	FA 2002 Sch.26 para.17A(2), (4).
(2)	FA 2002 Sch.26 para.17A(2); drafting.
(3)	FA 2002 Sch.26 para.17A(2), (3).
(4)	FA 2002 Sch.26 para.17A(3).
579 (1)	Drafting.
(2)	Drafting.
580 (1)	FA 2002 Sch.26 para.50A(1).
(2)	FA 2002 Sch.26 para.50A(1).
(3)	FA 2002 Sch.26 para.50A(1A).
(4)	F(No.2)A 2005 Sch.6 para.7(6).
581 (1)	FA 2002 Sch.26 para.50A(2), (3); drafting.
(2)	FA 2002 Sch.26 para.50A(2), (3); drafting.
(3)	FA 2002 Sch.26 para.50A(5).
582 (1)	FA 2002 Sch.26 para.50A(3C).
(2)	FA 2002 Sch.26 para.50A(3C).
(3)	FA 2002 Sch.26 para.50A(3C).

<i>Provision</i>	<i>Origin</i>
(4)	FA 2002 Sch.26 para.50A(5).
(5)	FA 2002 Sch.26 para.50A(3D).
(6)	FA 2002 Sch.26 para.50A(3D).
583 (1)	FA 2002 Sch.26 para.53(3).
(2)	FA 2002 Sch.26 para.53(3).
(3)	FA 2002 Sch.26 para.53(4).
(4)	FA 2002 Sch.26 para.53(4).
(5)	FA 2002 Sch.26 para.53(5).
(6)	FA 2002 Sch.26 para.53(5).
(7)	FA 2002 Sch.26 para.53(6).
584 (1)	FA 2002 Sch.26 para.36(1).
(2)	FA 2002 Sch.26 para.36(2A); Annex 1, Change 66.
585 (1)	FA 2002 Sch.26 para.37(1), (2), (3), (4).
(2)	FA 2002 Sch.26 para.37(4).
(3)	FA 2002 Sch.26 para.37(4).
(4)	Drafting.
586 (1)	FA 1996 s.91B(5).
(2)	FA 1996 s.91B(5).
(3)	Drafting.
(4)	Drafting.
587 (1)	FA 2002 Sch.26 para.49(1).
(2)	FA 2002 Sch.26 para.49(2).
(3)	FA 2002 Sch.26 para.49(2).
(4)	FA 2002 Sch.26 para.49(2).
(5)	Drafting.
588 (1)	FA 2002 Sch.26 para.49(3).
(2)	FA 2002 Sch.26 para.49(4).
(3)	FA 2002 Sch.26 para.49(4).
(4)	FA 2002 Sch.26 para.49(4).
(5)	FA 2002 Sch.26 para.49(5).
(6)	FA 2002 Sch.26 para.49(6).
(7)	FA 2002 Sch.26 para.49(6).
(8)	Drafting.
589 (1)	FA 2002 Sch.26 para.50(1),(2).
(2)	FA 2002 Sch.26 para.50(1),(2).

<i>Provision</i>	<i>Origin</i>
590 (1)	FA 2002 Sch.26 para.43B(1).
(2)	FA 2002 Sch.26 para.43B(2).
(3)	FA 2002 Sch.26 para.43B(3).
(4)	FA 2002 Sch.26 paras.43A(5), 43B(4); drafting.
(5)	Drafting
591 (1)	FA 2002 Sch.26 para.22A(1), (2).
(2)	FA 2002 Sch.26 para.22A(3).
(3)	Annex 1, Change 69.
(4)	Annex 1, Change 69.
592 (1)	FA 2002 Sch.26 para.22A(1).
(2)	FA 2002 Sch.26 para.22A(4).
(3)	Annex 1, Change 69.
(4)	Annex 1, Change 69.
593 (1)	FA 2002 Sch.26 para.45I(1).
(2)	FA 2002 Sch.26 para.45I(1).
(3)	FA 2002 Sch.26 para.45I(1).
(4)	FA 2002 Sch.26 para.45I(1).
(5)	FA 2002 Sch.26 para.45I(1).
(6)	FA 2002 Sch.26 para.45I(2).
(7)	FA 2002 Sch.26 para.45I(3).
(8)	Drafting.
594	FA 2002 Sch.26 para.22(5).
595 (1)	FA 2002 Sch.26 para.45L(1).
(2)	FA 2002 Sch.26 para.45L(1B).
(3)	FA 2002 Sch.26 para.45L(2).
(4)	FA 2002 Sch.26 para.45L(2).
(5)	FA 2002 Sch.26 para.45L(1C).
(6)	FA 2002 Sch.26 para.45L(1A), (3).
(7)	Drafting.
596 (1)	FA 2002 Sch.26 para.45L(2A).
(2)	FA 2002 Sch.26 para.45L(2A).
(3)	FA 2002 Sch.26 para.45L(2B); Annex 1, Change 1.
(4)	FA 2002 Sch.26 para.45L(2C).
(5)	FA 2002 Sch.26 para.45L(2A).

<i>Provision</i>	<i>Origin</i>
597 (1)	FA 2002 Sch.26 para.45LA(1), (2).
(2)	FA 2002 Sch.26 para.45LA(1), (3).
(3)	FA 2002 Sch.26 para.45LA(4).
(4)	FA 2002 Sch.26 para.45LA(5).
(5)	FA 2002 Sch.26 para.45LA(6).
598 (1)	FA 2002 Sch.26 para.28(1).
(2)	FA 2002 Sch.26 para.28(3).
(3)	FA 2002 Sch.26 para.28(3).
(4)	FA 2002 Sch.26 para.28(3).
(5)	FA 2002 Sch.26 para.28(3ZA).
(6)	FA 2002 Sch.26 para.28(3), (3ZA); drafting.
(7)	FA 2002 Sch.26 para.28(3A).
(8)	FA 2002 Sch.26 para.28(7).
(9)	Drafting.
599 (1)	Drafting.
(2)	FA 2002 Sch.26 para.28(2).
(3)	FA 2002 Sch.26 para.28(2).
(4)	FA 2002 Sch.26 para.28(6).
600 (1)	FA 2002 Sch.26 para.28(4).
(2)	FA 2002 Sch.26 para.28(4).
601 (1)	FA 2002 Sch.26 para.30(1).
(2)	FA 2002 Sch.26 para.30(1).
(3)	FA 2002 Sch.26 para.30(1A).
(4)	FA 2002 Sch.26 para.30(1).
(5)	FA 2002 Sch.26 para.30(1A), (2); drafting.
602 (1)	FA 2002 Sch.26 para.30A(1).
(2)	FA 2002 Sch.26 para.30A(8); drafting.
603 (1)	FA 2002 Sch.26 para.30A(1), (5), (8).
(2)	FA 2002 Sch.26 para.30A(2), (4).
(3)	FA 2002 Sch.26 para.30A(3).
(4)	FA 2002 Sch.26 para.30A(4).
(5)	Drafting.
604 (1)	FA 2002 Sch.26 para.30A(5), (8).
(2)	FA 2002 Sch.26 para.30A(6), (7).
(3)	FA 2002 Sch.26 para.30A(3), (7).

<i>Provision</i>	<i>Origin</i>
(4)	FA 2002 Sch.26 para.30A(4), (7).
(5)	Drafting.
605 (1)	Drafting.
(2)	Drafting.
606 (1)	FA 2002 Sch.26 para.23(1).
(2)	FA 2002 Sch.26 para.23(2).
(3)	FA 2002 Sch.26 para.23(3).
(4)	FA 2002 Sch.26 para.23(2).
(5)	FA 2002 Sch.26 para.23(8).
(6)	FA 2002 Sch.26 para.23(9).
(7)	FA 2002 Sch.26 para.23(10); drafting.
607 (1)	FA 2002 Sch.26 para.24(1).
(2)	FA 2002 Sch.26 para.24(2).
(3)	FA 2002 Sch.26 para.24(3).
(4)	FA 2002 Sch.26 para.24(3).
(5)	FA 2002 Sch.26 para.24(4).
(6)	FA 2002 Sch.26 para.24(5).
608 (1)	FA 2002 Sch.26 para.23(1), (4).
(2)	FA 2002 Sch.26 para.23(4).
(3)	FA 2002 Sch.26 para.23(4).
(4)	FA 2002 Sch.26 para.23(4), (5).
(5)	FA 2002 Sch.26 para.23(5), (6), (7).
609 (1)	Drafting.
(2)	FA 2002 Sch.26 para.31A(1).
(3)	FA 2002 Sch.26 para.31A(2).
(4)	FA 2002 Sch.26 para.31A(1).
(5)	FA 2002 Sch.26 para.31A(2).
610 (1)	FA 2002 Sch.26 para.27(1), (3).
(2)	FA 2002 Sch.26 para.27(1).
(3)	FA 2002 Sch.26 para.27(2).
(4)	FA 2002 Sch.26 para.27(3).
(5)	FA 2002 Sch.26 para.27(4).
(6)	FA 2002 Sch.26 para.27(5).
(7)	FA 2002 Sch.26 para.27(5).

<i>Provision</i>	<i>Origin</i>
611 (1)	FA 2002 Sch.26 para.26(1).
(2)	FA 2002 Sch.26 para.26(3), (4).
(3)	FA 2002 Sch.26 para.26(4).
(4)	FA 2002 Sch.26 para.26(4).
(5)	FA 2002 Sch.26 para.26(2).
(6)	FA 2002 Sch.26 para.26(2).
(7)	FA 2002 Sch.26 para.26(5).
(8)	FA 2002 Sch.26 para.26(6).
(9)	FA 2002 Sch.26 para.26(6).
612 (1)	FA 2002 Sch.26 para.31(1), (9).
(2)	FA 2002 Sch.26 para.31(2).
(3)	FA 2002 Sch.26 para.31(3).
(4)	FA 2002 Sch.26 para.31(4).
(5)	Drafting.
613 (1)	FA 2002 Sch.26 para.31(5).
(2)	FA 2002 Sch.26 para.31(6); FA 2003 s.153(2).
(3)	FA 2002 Sch.26 para.31(7).
(4)	FA 2002 Sch.26 para.31(7).
(5)	FA 2002 Sch.26 para.31(8).
(6)	FA 2002 Sch.26 para.31(9); FA 2003 s.153(2).
614 (1)	Drafting.
(2)	Drafting.
615 (1)	FA 2002 Sch.26 paras.45J(3), 45K(3).
(2)	FA 2002 Sch.26 paras.45J(3), 45K(3).
(3)	Drafting.
(4)	Drafting.
616 (1)	FA 2002 Sch.26 para.45A(2).
(2)	FA 2002 Sch.26 paras.45A(1), 45FA(1), 45J(3), 45K(3).
(3)	Drafting.
(4)	FA 2002 Sch.26 para.45KA(1).
(5)	Drafting.
(6)	Drafting.
(7)	Drafting.
617 (1)	FA 2002 Sch.26 para.45A(1).
(2)	FA 2002 Sch.26 para.45A(1).

<i>Provision</i>	<i>Origin</i>
(3)	FA 2002 Sch.26 para.45A(4).
(4)	FA 2002 Sch.26 para.45A(5).
(5)	FA 2002 Sch.26 para.45A(5).
(6)	Drafting.
(7)	Drafting.
618 (1)	FA 2002 Sch.26 para.45A(4), (6).
(2)	FA 2002 Sch.26 para.45A(6).
619 (1)	FA 2002 Sch.26 para.45C(1).
(2)	FA 2002 Sch.26 para.45C(1), (4).
(3)	FA 2002 Sch.26 para.45C(1), (2).
(4)	FA 2002 Sch.26 para.45C(1).
(5)	Drafting.
(6)	Drafting.
(7)	Drafting.
620 (1)	FA 2002 Sch.26 para.45C(5).
(2)	FA 2002 Sch.26 para.45C(5).
(3)	FA 2002 Sch.26 para.45C(5).
(4)	FA 2002 Sch.26 para.45C(6).
621 (1)	FA 2002 Sch.26 para.45D(1).
(2)	FA 2002 Sch.26 para.45D(1); drafting.
(3)	FA 2002 Sch.26 para.45D(1).
(4)	FA 2002 Sch.26 para.45D(2).
(5)	FA 2002 Sch.26 para.45D(2), (3).
(6)	FA 2002 Sch.26 para.45D(2).
(7)	FA 2002 Sch.26 para.45D(2), (4).
(8)	FA 2002 Sch.26 para.45D(2).
(9)	FA 2002 Sch.26 para.45D(8).
(10)	FA 2002 Sch.26 para.45D(3A).
(11)	Drafting.
(12)	FA 2002 Sch.26 para.45D(9); drafting.
622 (1)	FA 2002 Sch.26 para.45E(1).
(2)	FA 2002 Sch.26 para.45E(3).
(3)	FA 2002 Sch.26 para.45E(4).
623 (1)	Drafting.
(2)	Drafting.

<i>Provision</i>	<i>Origin</i>
(3)	FA 2002 Sch.26 para.45D(4).
(4)	FA 2002 Sch.26 para.45D(4).
(5)	FA 2002 Sch.26 para.45D(4).
(6)	FA 2002 Sch.26 para.45D(5).
(7)	FA 2002 Sch.26 para.45D(6).
(8)	FA 2002 Sch.26 para.45D(7).
624 (1)	FA 2002 Sch.26 para.45F(1).
(2)	FA 2002 Sch.26 para.45F(1).
(3)	FA 2002 Sch.26 para.45F(1).
(4)	FA 2002 Sch.26 para.45F(2).
(5)	FA 2002 Sch.26 para.45F(2).
(6)	FA 2002 Sch.26 para.45F(2).
(7)	FA 2002 Sch.26 para.45F(2).
(8)	FA 2002 Sch.26 para.45F(2), (7).
(9)	FA 2002 Sch.26 para.45F(8).
(10)	Drafting.
(11)	Drafting.
625 (1)	Drafting.
(2)	Drafting.
(3)	FA 2002 Sch.26 para.45F(7).
(4)	FA 2002 Sch.26 para.45F(4), (5).
(5)	FA 2002 Sch.26 para.45F(6).
(6)	Drafting.
626 (1)	FA 2002 Sch.26 para.45G(1).
(2)	FA 2002 Sch.26 para.45G(1).
(3)	FA 2002 Sch.26 para.45G(1).
(4)	FA 2002 Sch.26 para.45G(1).
(5)	FA 2002 Sch.26 para.45G(1).
(6)	FA 2002 Sch.26 para.45G(1A), (1B).
(7)	FA 2002 Sch.26 para.45G(1A).
(8)	Drafting.
(9)	Drafting.
627 (1)	FA 2002 Sch.26 para.45FA(1).
(2)	FA 2002 Sch.26 para.45FA(3).
(3)	FA 2002 Sch.26 para.45FA(4).

<i>Provision</i>	<i>Origin</i>
(4)	FA 2002 Sch.26 para.45FA(4).
(5)	FA 2002 Sch.26 para.45FA(6).
(6)	FA 2002 Sch.26 para.45FA(8).
(7)	Drafting.
(8)	Drafting.
628 (1)	Drafting.
(2)	FA 2002 Sch.26 para.45FA(7).
(3)	FA 2002 Sch.26 para.45FA(7).
(4)	FA 2002 Sch.26 para.45FA(7).
(5)	FA 2002 Sch.26 para.45FA(7).
629 (1)	FA 2002 Sch.26 para.45FA(1).
(2)	FA 2002 Sch.26 para.45FA(3).
(3)	FA 2002 Sch.26 para.45FA(4).
(4)	FA 2002 Sch.26 para.45FA(4).
(5)	Drafting.
(6)	Drafting.
630 (1)	FA 2002 Sch.26 para.45FA(5).
(2)	FA 2002 Sch.26 para.45FA(5).
631 (1)	FA 2002 Sch.26 para.45J(1), (2).
(2)	FA 2002 Sch.26 para.45J(1); drafting.
(3)	FA 2002 Sch.26 para.45J(1).
(4)	FA 2002 Sch.26 para.45J(2).
(5)	FA 2002 Sch.26 para.45J(2).
(6)	FA 2002 Sch.26 para.45J(2).
(7)	FA 2002 Sch.26 para.45J(10).
(8)	Drafting.
632 (1)	FA 2002 Sch.26 para.45J(4A).
(2)	FA 2002 Sch.26 para.45J(5).
(3)	FA 2002 Sch.26 para.45J(5).
633 (1)	FA 2002 Sch.26 para.45J(6).
(2)	FA 2002 Sch.26 para.45J(7).
(3)	Drafting.
634 (1)	FA 2002 Sch.26 para.45J(9).
(2)	FA 2002 Sch.26 para.45J(9A).
(3)	Drafting.

<i>Provision</i>	<i>Origin</i>
635 (1)	Drafting.
(2)	FA 2002 Sch.26 para.45J(8), (9B); drafting.
(3)	FA 2002 Sch.26 para.45J(8); drafting.
(4)	FA 2002 Sch.26 para.45J(9B); drafting.
(5)	Drafting.
636 (1)	FA 2002 Sch.26 para.45K(1), (2).
(2)	FA 2002 Sch.26 para.45K(1); drafting.
(3)	FA 2002 Sch.26 para.45K(1).
(4)	FA 2002 Sch.26 para.45K(1).
(5)	FA 2002 Sch.26 para.45K(2).
(6)	FA 2002 Sch.26 para.45K(2).
(7)	FA 2002 Sch.26 para.45K(2).
(8)	FA 2002 Sch.26 para.45K(2).
(9)	Drafting.
637 (1)	Drafting.
(2)	FA 2002 Sch.26 para.45K(2A), (2B).
(3)	FA 2002 Sch.26 para.45K(2C).
638 (1)	FA 2002 Sch.26 para.45K(3), (3A).
(2)	FA 2002 Sch.26 para.45K(3A).
(3)	FA 2002 Sch.26 para.45K(3B).
(4)	FA 2002 Sch.26 para.45K(3B).
(5)	FA 2002 Sch.26 para.45K(3B); drafting.
(6)	Drafting.
639	FA 2002 Sch.26 paras.45C(3), 45D(2), 45G(1A), 45J(2), 45K(2).
640	FA 2002 Sch.26 paras.45J(10), 45K(4).
641 (1)	FA 2002 Sch.26 para.37(1), (2), (3), (5).
(2)	FA 2002 Sch.26 para.37(5).
(3)	FA 2002 Sch.26 para.37(5).
642 (1)	FA 2002 Sch.26 para.43A(1).
(2)	FA 2002 Sch.26 para.43A(2).
(3)	FA 2002 Sch.26 para.43A(2).
(4)	FA 2002 Sch.26 para.43A(4).
(5)	FA 2002 Sch.26 para.43A(5); drafting.
(6)	FA 2002 Sch.26 para.43A(4).

<i>Provision</i>	<i>Origin</i>
643 (1)	FA 2002 Sch.26 para.43B(1).
(2)	FA 2002 Sch.26 para.43B(2).
(3)	FA 2002 Sch.26 para.43B(3).
(4)	FA 2002 Sch.26 para.43B(4).
644 (1)	FA 2002 Sch.26 para.45B(1).
(2)	FA 2002 Sch.26 para.45B(2).
(3)	FA 2002 Sch.26 para.45B(2).
(4)	FA 2002 Sch.26 para.45B(3).
(5)	Drafting.
645 (1)	Drafting.
(2)	FA 2002 Sch.26 para.45B(5).
(3)	FA 2002 Sch.26 para.45B(5).
(4)	FA 2002 Sch.26 para.45B(6).
(5)	FA 2002 Sch.26 para.45B(7).
(6)	FA 2002 Sch.26 para.45B(4).
(7)	FA 2002 Sch.26 para.45B(8); drafting.
646 (1)	FA 2002 Sch.26 para.45JA(1), (2).
(2)	FA 2002 Sch.26 para.45JA(1).
(3)	FA 2002 Sch.26 para.45JA(1).
(4)	FA 2002 Sch.26 para.45JA(1).
(5)	FA 2002 Sch.26 para.45JA(1).
(6)	FA 2002 Sch.26 para.45JA(1).
(7)	FA 2002 Sch.26 para.45JA(1), (2).
(8)	FA 2002 Sch.26 para.45JA(1), (2).
(9)	FA 2002 Sch.26 para.45JA(1), (2).
(10)	FA 2002 Sch.26 para.45JA(5); drafting.
(11)	FA 2002 Sch.26 para.45JA(5); drafting.
647 (1)	FA 2002 Sch.26 para.45JA(3).
(2)	FA 2002 Sch.26 para.45JA(4).
(3)	Drafting.
648 (1)	FA 2002 Sch.26 para.45HA(1).
(2)	FA 2002 Sch.26 para.45HA(2).
(3)	FA 2002 Sch.26 para.45HA(3).
(4)	Drafting.

<i>Provision</i>	<i>Origin</i>
649 (1)	FA 2002 Sch.26 para.45HA(1A).
(2)	FA 2002 Sch.26 para.45HA(2).
(3)	FA 2002 Sch.26 para.45HA(3).
(4)	Drafting.
650 (1)	Drafting.
(2)	FA 2002 Sch.26 para.45HA(4).
(3)	FA 2002 Sch.26 para.45HA(4).
(4)	FA 2002 Sch.26 para.45HA(5).
651 (1)	FA 2002 Sch.26 para.45H(1).
(2)	FA 2002 Sch.26 para.45H(2).
(3)	FA 2002 Sch.26 para.45H(3), (6); drafting.
(4)	FA 2002 Sch.26 para.45H(2).
(5)	FA 2002 Sch.26 para.45H(4), (6); drafting.
(6)	FA 2002 Sch.26 para.45H(5).
(7)	FA 2002 Sch.26 para.45H(5A).
(8)	Drafting.
652 (1)	Drafting.
(2)	FA 2002 Sch.26 para.45H(6); drafting.
(3)	FA 2002 Sch.26 para.45H(6).
(4)	FA 2002 Sch.26 para.45H(7); drafting.
(5)	FA 2002 Sch.26 para.45H(7).
(6)	Drafting.
653 (1)	FA 2002 Sch.26 para.45HZA(1).
(2)	FA 2002 Sch.26 para.45HZA(2), (5); drafting.
(3)	FA 2002 Sch.26 para.45HZA(3).
(4)	FA 2002 Sch.26 para.45HZA(4).
(5)	Drafting.
654 (1)	Drafting.
(2)	FA 2002 Sch.26 para.45HZA(5); drafting.
(3)	FA 2002 Sch.26 para.45HZA(5).
(4)	FA 2002 Sch.26 para.45HZA(6); drafting.
(5)	FA 2002 Sch.26 para.45HZA(6).
(6)	Drafting.
655 (1)	FA 2002 Sch.26 para.4A(1).
(2)	FA 2002 Sch.26 para.4A(2).

<i>Provision</i>	<i>Origin</i>
(3)	FA 2002 Sch.26 para.4A(2).
(4)	FA 2002 Sch.26 para.4A(2).
(5)	FA 2002 Sch.26 para.4A(3).
(6)	FA 2002 Sch.26 para.4A(3); Annex 1, Change 70.
656 (1)	FA 2002 Sch.26 para.4B(1).
(2)	FA 2002 Sch.26 para.4B(2).
(3)	FA 2002 Sch.26 para.4B(2).
(4)	FA 2002 Sch.26 para.4B(2).
(5)	FA 2002 Sch.26 para.4B(4).
(6)	FA 2002 Sch.26 para.4B(3).
(7)	FA 2002 Sch.26 para.4B(3).
657 (1)	FA 2002 Sch.26 para.4D(1).
(2)	FA 2002 Sch.26 para.4D(2).
(3)	FA 2002 Sch.26 para.4D(2).
(4)	FA 2002 Sch.26 para.4D(2).
(5)	FA 2002 Sch.26 para.4D(2).
(6)	FA 2002 Sch.26 para.4D(3).
(7)	FA 2002 Sch.26 para.4D(4).
(8)	FA 2002 Sch.26 para.4D(5).
(9)	Drafting.
658 (1)	FA 2002 Sch.26 para.38(1).
(2)	FA 2002 Sch.26 para.38(2), (3).
(3)	FA 2002 Sch.26 para.38(2); ITVCT(DCPGL)O 2006 arts.2(1), (2), 3(1), (2), (3).
(4)	FA 2002 Sch.26 para.38(4); ITVCT(DCPGL)O 2006 art.3(5).
(5)	FA 2002 Sch.26 para.38(2).
659 (1)	FA 2002 Sch.26 para.38A(1).
(2)	FA 2002 Sch.26 para.38A(2), (3).
(3)	FA 2002 Sch.26 para.38A(2); ITVCT(DCPGL)O 2006 arts.2(1), (2), 3(1), (2), (4).
(4)	FA 2002 Sch.26 para.38A(4); ITVCT(DCPGL)O 2006 art. 3(5).
(5)	FA 2002 Sch.26 para.38A(2).
660 (1)	Drafting.
(2)	FA 2002 Sch.26 para.4(2B), (2C), (2CA).
(3)	FA 2002 Sch.26 para.45C(1), (2).

<i>Provision</i>	<i>Origin</i>
(4)	FA 2002 Sch.26 para.45D(2), (3).
(5)	FA 2002 Sch.26 para.45F(2), (3).
(6)	FA 2002 Sch.26 para.45G(1A), (1B).
661	Drafting.
662 (1)	Drafting.
(2)	FA 2002 Sch.26 para.4(2C).
663 (1)	Drafting.
(2)	FA 2002 Sch.26 para.28(1).
(3)	FA 2002 Sch.26 para.28(2).
(4)	FA 2002 Sch.26 para.29(1).
(5)	FA 2002 Sch.26 para.29(2).
(6)	FA 2002 Sch.26 para.29(3), (4).
(7)	FA 2002 Sch.26 para.29(3).
664 (1)	Drafting.
(2)	FA 2002 Sch.26 para.45C(1), (2).
(3)	FA 2002 Sch.26 para.45D(2), (3).
(4)	FA 2002 Sch.26 para.45F(2), (3).
(5)	FA 2002 Sch.26 para.45G(1A), (1B).
665 (1)	FA 2002 Sch.26 para.42(1).
(2)	FA 2002 Sch.26 para.42(2).
(3)	FA 2002 Sch.26 para.42(3).
(4)	FA 2002 Sch.26 para.42(3).
666 (1)	FA 2002 Sch.26 para.1(2).
(2)	FA 2002 Sch.26 para.1(2).
(3)	Drafting.
667 (1)	FA 1996 s.101(1).
(2)	FA 1996 s.101(1).
(3)	FA 1996 s.101(1A); drafting.
668 (1)	FA 2002 Sch.26 para.13(1).
(2)	FA 2002 Sch.26 para.13(1); drafting.
(3)	FA 2002 Sch.26 para.13(2).
(4)	FA 2002 Sch.26 para.13(3).
(5)	FA 2002 Sch.26 para.13(4); FA 2005 Sch.4 para.52(1), (2).
(6)	FA 2002 Sch.26 para.13(5).

<i>Provision</i>	<i>Origin</i>
669 (1)	FA 2002 Sch.26 para.50A(3A).
(2)	FA 2002 Sch.26 para.50A(3B).
(3)	FA 2002 Sch.26 para.50A(3B).
(4)	Annex 1, Change 71.
670 (1)	FA 2002 Sch.26 paras.4A(4), 4B(5), 37(6), 43A(3).
(2)	FA 2002 Sch.26 paras.4A(4), 4B(5), 37(6), 43A(3).
671 (1)	FA 2002 Sch.26 paras.30A(7), 54(1).
(2)	FA 2002 Sch.26 para.54(1).
672 (1)	FA 2002 Sch.26 para.54(2).
(2)	FA 2002 Sch.26 para.54(2).
(3)	FA 2002 Sch.26 para.54(2A).
(4)	FA 2002 Sch.26 para.54(2A).
(5)	FA 2002 Sch.26 para.54(3).
673 (1)	Drafting.
(2)	FA 2002 Sch.26 para.12(14)
(3)	FA 2002 Sch.26 para.12(14).
(4)	FA 2002 Sch.26 para.12(14).
(5)	FA 2002 Sch.26 para.12(14).
674 (1)	FA 2002 Sch.26 para.12(1), (11A); drafting.
(2)	FA 2002 Sch.26 para.12(1), (11B); drafting.
675	FA 2002 Sch.26 para.12(1), (11D).
676	FA 2002 Sch.26 para.2(2B).
677 (1)	Drafting.
(2)	FA 2002 Sch.26 paras.45A(3), 45FA(2), 45J(3), 45K(3), 45KA(2), 45L(1B).
(3)	FA 2002 Sch.26 paras.45A(3), 45G(2).
(4)	FA 2002 Sch.26 para.45G(3).
(5)	FA 2002 Sch.26 para.45G(4).
(6)	Drafting.
678	FA 2002 Sch.26 paras.12(1), (2), (9), (11), (11C), (12), (13), (17), 54(1), (4).
679 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
(5)	Drafting.

<i>Provision</i>	<i>Origin</i>
(6)	Drafting.
(7)	Drafting.
(8)	Drafting.
680 (1)	FA 2002 Sch.29 para.2(1).
(2)	FA 2002 Sch.29 para.2(2).
(3)	FA 2002 Sch.29 para.2(2).
(4)	FA 2002 Sch.29 para.2(3).
681 (1)	FA 2002 Sch.29 para.3(1).
(2)	FA 2002 Sch.29 para.3(2).
(3)	FA 2002 Sch.29 para.3(3).
(4)	FA 2002 Sch.29 para.3(3).
(5)	FA 2002 Sch.29 para.3(4).
682 (1)	FA 2002 Sch.29 para.4(1).
(2)	FA 2002 Sch.29 para.4(1).
(3)	FA 2002 Sch.29 para.4(2).
683	FA 2002 Sch.29 para.139.
684 (1)	FA 2002 Sch.29 para.134(1).
(2)	FA 2002 Sch.29 para.134(2).
(3)	FA 2002 Sch.29 para.134(2).
(4)	FA 2002 Sch.29 para.5(1).
(5)	Drafting.
685 (1)	FA 2002 Sch.29 para.5(1), (3).
(2)	FA 2002 Sch.29 para.5(1), (2), (3).
(3)	FA 2002 Sch.29 para.5(2).
686 (1)	FA 2002 Sch.29 para.6(1).
(2)	FA 2002 Sch.29 para.6(2A).
	FA 2002 Sch.29 para.6(3).
687	FA 2002 Sch.29 para.135.
688 (1)	FA 2002 Sch.29 para.13(1).
(2)	FA 2002 Sch.29 para.13(2).
(3)	Drafting.
689 (1)	FA 2002 Sch. 29 para.14(1).
(2)	FA 2002 Sch. 29 para.14(2).
(3)	FA 2002 Sch. 29 paras.14(2), 136.

<i>Provision</i>	<i>Origin</i>
690 (1)	FA 2002 Sch.29 para.14A(1).
(2)	FA 2002 Sch.29 para.14A(3).
(3)	FA 2002 Sch.29 para.14A(2).
691 (1)	FA 2002 Sch.29 para.15(1).
(2)	FA 2002 Sch.29 para.15(2).
(3)	FA 2002 Sch.29 para.15(3).
(4)	FA 2002 Sch.29 para.15(4).
(5)	FA 2002 Sch.29 para.15(5).
(6)	FA 2002 Sch.29 para.15(6).
692 (1)	FA 2002 Sch.29 para.16(1).
(2)	FA 2002 Sch.29 para.16(2).
693 (1)	FA 2002 Sch.29 para.17(1).
(2)	FA 2002 Sch.29 para.17(1).
(3)	FA 2002 Sch.29 para.17(2).
(4)	FA 2002 Sch.29 para.17(3).
694 (1)	FA 2002 Sch.29 para.7(1).
(2)	FA 2002 Sch.29 para.7(2).
(3)	Drafting.
695 (1)	FA 2002 Sch.29 para.133(1).
(2)	FA 2002 Sch.29 para.133(2).
(3)	FA 2002 Sch.29 para.133(2).
(4)	FA 2002 Sch.29 para.133(3).
696 (1)	FA 2002 Sch.29 para.8(1).
(2)	FA 2002 Sch.29 para.8(2).
(3)	FA 2002 Sch.29 paras.8(2), 136.
(4)	FA 2002 Sch.29 para.8(4).
(5)	FA 2002 Sch.29 para.8(3).
697 (1)	FA 2002 Sch.29 para.9(1).
(2)	FA 2002 Sch.29 para.9(2).
(3)	FA 2002 Sch.29 para.9(3).
(4)	FA 2002 Sch.29 para.9(4).
(5)	FA 2002 Sch.29 paras.9(4), 136.
(6)	FA 2002 Sch.29 para.9(5).
(7)	FA 2002 Sch.29 para.9(6).
(8)	FA 2002 Sch.29 para.10(6).

<i>Provision</i>	<i>Origin</i>
698 (1)	FA 2002 Sch.29 para.10(1).
(2)	FA 2002 Sch.29 para.10(2).
(3)	FA 2002 Sch.29 para.10(3).
(4)	FA 2002 Sch.29 para.10(4).
(5)	FA 2002 Sch.29 para.10(5).
699 (1)	FA 2002 Sch.29 para.11(1).
(2)	FA 2002 Sch.29 para.11(2).
(3)	FA 2002 Sch.29 para.11(3).
(4)	FA 2002 Sch.29 para.11(4).
(5)	FA 2002 Sch.29 paras.11(4), 136.
(6)	FA 2002 Sch.29 para.11(5).
(7)	FA 2002 Sch.29 para.11(6).
700 (1)	FA 2002 Sch.29 para.12(1).
(2)	FA 2002 Sch.29 para.12(1).
(3)	FA 2002 Sch.29 para.12(2).
(4)	FA 2002 Sch.29 para.12(3).
(5)	FA 2002 Sch.29 para.12(3).
701 (1)	FA 2002 Sch.29 para.18.
(2)	Drafting.
(3)	FA 2002 Sch.29 para.25.
(4)	Drafting.
(5)	Drafting.
702 (1)	FA 2002 Sch.29 para.19(1).
(2)	FA 2002 Sch.29 para.19(1).
(3)	FA 2002 Sch.29 para.19(2).
(4)	FA 2002 Sch.29 para.19(3).
703 (1)	FA 2002 Sch.29 para.20(1).
(2)	FA 2002 Sch.29 para.20(2).
(3)	FA 2002 Sch.29 para.20(2).
(4)	FA 2002 Sch.29 para.20(2).
(5)	FA 2002 Sch.29 para.20(3).
704 (1)	FA 2002 Sch.29 para.21(1).
(2)	FA 2002 Sch.29 para.21(2).
(3)	FA 2002 Sch.29 para.21(2).
(4)	FA 2002 Sch.29 para.21(2).

<i>Provision</i>	<i>Origin</i>
(5)	FA 2002 Sch.29 para.21(3).
(6)	FA 2002 Sch.29 paras.21(4), 136.
(7)	FA 2002 Sch.29 paras.21(4), 136.
(8)	FA 2002 Sch.29 para.21(5).
(9)	FA 2002 Sch.29 para.21(6).
705 (1)	FA 2002 Sch.29 para.22(1).
(2)	FA 2002 Sch.29 para.22(2).
706 (1)	FA 2002 Sch.29 para.23(1).
(2)	FA 2002 Sch.29 para.23(2).
707 (1)	FA 2002 Sch.29 para.24(1).
(2)	FA 2002 Sch.29 paras.24(2), 136.
708 (1)	FA 2002 Sch.29 para.26(1).
(2)	FA 2002 Sch.29 para.26(1).
(3)	FA 2002 Sch.29 para.26(2).
(4)	FA 2002 Sch.29 paras.26(2), 136.
709 (1)	FA 2002 Sch.29 para.137(1).
(2)	FA 2002 Sch.29 para.137(1).
(3)	FA 2002 Sch.29 para.137(2).
(4)	FA 2002 Sch.29 para.137(2).
710 (1)	FA 2002 Sch.29 para.27(1).
(2)	FA 2002 Sch.29 para.27(2).
(3)	FA 2002 Sch.29 paras.27(2), 136.
(4)	FA 2002 Sch.29 para.27(1).
(5)	FA 2002 Sch.29 para.27(3).
(6)	FA 2002 Sch.29 para.27(3).
711 (1)	FA 2002 Sch.29 para.28(1).
(2)	FA 2002 Sch.29 para.28(2).
(3)	FA 2002 Sch.29 paras.28(2), 136.
(4)	FA 2002 Sch.29 para.28(3).
(5)	FA 2002 Sch.29 para.28(3).
712 (1)	FA 2002 Sch.29 para.29(1).
(2)	FA 2002 Sch.29 para.29(2).
(3)	FA 2002 Sch.29 para.29(3).
(4)	FA 2002 Sch.29 para.29(3).
(5)	FA 2002 Sch.29 para.29(3).

<i>Provision</i>	<i>Origin</i>
(6)	FA 2002 Sch.29 para.29(4).
(7)	FA 2002 Sch.29 para.29(5).
713 (1)	FA 2002 Sch.29 para.30(1).
(2)	FA 2002 Sch.29 para.30(2).
(3)	FA 2002 Sch.29 para.30(3).
(4)	FA 2002 Sch.29 para.30(5).
714 (1)	Drafting.
(2)	Drafting.
715 (1)	FA 2002 Sch.29 para.31.
(2)	FA 2002 Sch.29 para.31.
(3)	FA 2002 Sch.29 para.31.
716 (1)	FA 2002 Sch.29 para.32(1).
(2)	FA 2002 Sch.29 para.32(1).
(3)	FA 2002 Sch.29 para.32(1).
(4)	FA 2002 Sch.29 para.32(2).
(5)	FA 2002 Sch.29 para.32(3).
717 (1)	FA 2002 Sch.29 para.33.
(2)	FA 2002 Sch.29 para.33.
(3)	FA 2002 Sch.29 para.33.
718	FA 2002 Sch.29 para.30(4).
719 (1)	FA 2002 Sch.29 para.34(1).
(2)	FA 2002 Sch.29 para.34(2).
(3)	FA 2002 Sch.29 para.34(2).
(4)	FA 2002 Sch.29 para.34(2).
(5)	FA 2002 Sch.29 para.34(2).
(6)	FA 2002 Sch.29 para.34(3).
(7)	FA 2002 Sch.29 para.34(3).
(8)	Drafting.
720	ICTA s.9(1), (2), (2B), (2C), (3), s.18(1), (2), (3) (“Case VI”); FA 2002 Sch.29 paras. 1(1), 34(4).
721 (1)	FA 2002 Sch.29 paras.1(2), 35(1).
(2)	FA 2002 Sch.29 paras.35(2), 141(1), (2), (3); Annex 1, Change 1.
(3)	FA 2002 Sch.29 para.35(3).
722 (1)	FA 2002 Sch.29 para.37(1).
(2)	FA 2002 Sch.29 para.37(1).

<i>Provision</i>	<i>Origin</i>
(3)	FA 2002 Sch.29 para.37(2).
(4)	Drafting.
723 (1)	FA 2002 Sch.29 para.38(1).
(2)	FA 2002 Sch.29 para.38(1).
(3)	FA 2002 Sch.29 para.38(3).
(4)	FA 2002 Sch.29 para.38(4).
(5)	FA 2002 Sch.29 para.38(2).
(6)	FA 2002 Sch.29 para.38(2).
(7)	FA 2002 Sch.29 para.38(2).
724 (1)	FA 2002 Sch.29 paras.39(1), 141(1), (2), (3); Annex 1, Change 1.
(2)	FA 2002 Sch.29 para.39(1).
(3)	FA 2002 Sch.29 para.39(1).
(4)	FA 2002 Sch.29 para.39(2).
725	FA 2002 Sch.29 para.40.
726 (1)	FA 2002 Sch.29 para.41(1).
(2)	FA 2002 Sch.29 para.41(2).
(3)	FA 2002 Sch.29 para.41(3).
(4)	FA 2002 Sch.29 para.41(4).
(5)	FA 2002 Sch.29 para.41(4).
(6)	FA 2002 Sch.29 paras.41(5), 142.
727 (1)	FA 2002 Sch.29 para.42(1).
(2)	FA 2002 Sch.29 para.42(2).
(3)	FA 2002 Sch.29 para.42(3).
728 (1)	FA 2002 Sch.29 para.42A(1).
(2)	FA 2002 Sch.29 para.42A(2).
(3)	FA 2002 Sch.29 para.42A(3).
(4)	FA 2002 Sch.29 para.42A(3).
(5)	FA 2002 Sch.29 para.42A(4).
729 (1)	FA 2002 Sch.29 para.43(1).
(2)	FA 2002 Sch.29 para.43(3).
(3)	FA 2002 Sch.29 para.43(2).
(4)	FA 2002 Sch.29 para.43(4).
(5)	FA 2002 Sch.29 para.43(5).
(6)	FA 2002 Sch.29 para.43(6).

<i>Provision</i>	<i>Origin</i>
(7)	FA 2002 Sch.29 para.43(6).
730	FA 2002 Sch.29 para.44.
731 (1)	FA 2002 Sch.29 para.45(1).
(2)	FA 2002 Sch.29 para.45(2).
732 (1)	FA 2002 Sch.29 para.46(1).
(2)	FA 2002 Sch.29 para.46(2).
(3)	FA 2002 Sch.29 para.46(3).
733 (1)	FA 2002 Sch.29 para.47(1).
(2)	FA 2002 Sch.29 para.47(1); drafting.
(3)	FA 2002 Sch.29 para.47(2).
734 (1)	FA 2002 Sch.29 para.48.
(2)	Drafting.
735 (1)	FA 2002 Sch.29 para.49(1).
(2)	FA 2002 Sch.29 para.49(2).
(3)	FA 2002 Sch.29 para.49(2).
736 (1)	FA 2002 Sch.29 para.50(1).
(2)	FA 2002 Sch.29 para.50(2).
(3)	FA 2002 Sch.29 para.50(3).
(4)	FA 2002 Sch.29 para.50(4).
(5)	FA 2002 Sch.29 para.50(4).
(6)	FA 2002 Sch.29 para.50(5).
(7)	FA 2002 Sch.29 para.50(6).
(8)	FA 2002 Sch.29 para.50(7).
(9)	FA 2002 Sch.29 para.50(7).
737 (1)	FA 2002 Sch.29 para.51(1).
(2)	FA 2002 Sch.29 para.51(1).
(3)	FA 2002 Sch.29 para.51(2).
738 (1)	FA 2002 Sch.29 para.51A.
(2)	FA 2002 Sch.29 para.51A.
739 (1)	FA 2002 Sch.29 para.52.
(2)	FA 2002 Sch.29 para.52.
(3)	FA 2002 Sch.29 para.52.
740 (1)	FA 2002 Sch.29 para.53(1).
(2)	FA 2002 Sch.29 para.53(2).

<i>Provision</i>	<i>Origin</i>
741 (1)	FA 2002 Sch.29 para.54(1).
(2)	FA 2002 Sch.29 para.54(2).
742 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
743 (1)	FA 2002 Sch.29 para.55(1).
(2)	Drafting.
(3)	FA 2002 Sch.29 para.55(1A).
(4)	FA 2002 Sch.29 para.55(2).
744 (1)	FA 2002 Sch.29 para.140(1).
(2)	FA 2002 Sch.29 para.140(2).
(3)	FA 2002 Sch.29 para.140(2).
(4)	FA 2002 Sch.29 para.140(3).
(5)	FA 2002 Sch.29 para.140(3).
745 (1)	FA 2002 Sch.29 para.56(1).
(2)	FA 2002 Sch.29 para.56(3).
(3)	FA 2002 Sch.29 para.56(2).
(4)	FA 2002 Sch.29 para.56(4).
(5)	Drafting.
746 (1)	FA 2002 Sch.29 para.57(1).
(2)	FA 2002 Sch.29 para.57(1).
(3)	FA 2002 Sch.29 para.57(7).
(4)	FA 2002 Sch.29 para.57(6).
(5)	FA 2002 Sch.29 para.57(8).
747 (1)	FA 2002 Sch.29 para.57(2).
(2)	FA 2002 Sch.29 para.57(3).
(3)	FA 2002 Sch.29 para.57(4).
(4)	FA 2002 Sch.29 para.57(4).
(5)	FA 2002 Sch.29 para.57(5).
(6)	FA 2002 Sch.29 para.57(5).
(7)	FA 2002 Sch.29 para.57(5).
(8)	Drafting.
748 (1)	FA 2002 Sch.29 para.58(1), (2).
(2)	FA 2002 Sch.29 para.58(2).
(3)	FA 2002 Sch.29 para.58(3).

<i>Provision</i>	<i>Origin</i>
(4)	FA 2002 Sch.29 para.58(3).
(5)	FA 2002 Sch.29 para.58(5).
(6)	Drafting.
(7)	Drafting.
749 (1)	FA 2002 Sch.29 para.58(4).
(2)	FA 2002 Sch.29 para.58(4).
(3)	FA 2002 Sch.29 para.58(4).
(4)	FA 2002 Sch.29 para.58(4).
(5)	FA 2002 Sch.29 para.58(4).
750 (1)	FA 2002 Sch.29 para.59(1).
(2)	FA 2002 Sch.29 para.59(2).
(3)	FA 2002 Sch.29 para.59(2).
(4)	Drafting.
751 (1)	FA 2002 Sch.29 para.59(3).
(2)	FA 2002 Sch.29 para.59(3).
(3)	FA 2002 Sch.29 para.59(3).
(4)	FA 2002 Sch.29 para.59(3).
(5)	FA 2002 Sch.29 para.59(3).
(6)	FA 2002 Sch.29 para.59(4).
(7)	FA 2002 Sch.29 para.59(4).
(8)	Drafting.
752 (1)	FA 2002 Sch.29 para.60(1).
(2)	FA 2002 Sch.29 para.60(2).
(3)	FA 2002 Sch.29 para.60(2).
(4)	FA 2002 Sch.29 para.60(3).
(5)	FA 2002 Sch.29 para.60(3).
(6)	FA 2002 Sch.29 para.60(5).
(7)	Drafting.
(8)	Drafting.
753 (1)	FA 2002 Sch.29 para.60(4).
(2)	FA 2002 Sch.29 para.60(4).
(3)	FA 2002 Sch.29 para.60(4).
(4)	FA 2002 Sch.29 para.60(4).
(5)	FA 2002 Sch.29 para.60(4).
(6)	Drafting.

<i>Provision</i>	<i>Origin</i>
754 (1)	FA 2002 Sch.29 para.61(1).
(2)	FA 2002 Sch.29 para.61(1).
(3)	FA 2002 Sch.29 para.61(2).
(4)	FA 2002 Sch.29 para.61(2).
(5)	FA 2002 Sch.29 para.61(3).
(6)	FA 2002 Sch.29 para.61(4).
(7)	FA 2002 Sch.29 para.61(4).
(8)	FA 2002 Sch.29 para.61(4).
755 (1)	FA 2002 Sch.29 para.63.
(2)	FA 2002 Sch.29 para.64.
(3)	FA 2002 Sch.29 para.64.
756 (1)	FA 2002 Sch.29 para.62(1).
(2)	FA 2002 Sch.29 para.62(2).
(3)	FA 2002 Sch.29 para.62(2), (4).
(4)	FA 2002 Sch.29 para.62(2), (4).
(5)	FA 2002 Sch.29 para.62(4).
(6)	FA 2002 Sch.29 para.62(4).
(7)	Drafting.
757 (1)	FA 2002 Sch.29 para.62(2).
(2)	FA 2002 Sch.29 para.62(3).
(3)	FA 2002 Sch.29 para.62(5).
(4)	FA 2002 Sch.29 para.62(4).
758 (1)	FA 2002 Sch.29 para.65(1).
(2)	FA 2002 Sch.29 para.65(1).
(3)	FA 2002 Sch.29 para.65(1).
(4)	FA 2002 Sch.29 para.65(1).
(5)	FA 2002 Sch.29 para.65(2).
(6)	FA 2002 Sch.29 para.65(3).
759 (1)	FA 2002 Sch.29 para.66(1).
(2)	FA 2002 Sch.29 para.66(3).
(3)	FA 2002 Sch.29 para.66(2).
(4)	FA 2002 Sch.29 para.66(2).
(5)	FA 2002 Sch.29 para.66(8).
(6)	Drafting.
(7)	Drafting.

<i>Provision</i>	<i>Origin</i>
	Drafting.
760 (8)	
(1)	FA 2002 Sch.29 para.66(4).
(2)	FA 2002 Sch.29 para.66(5).
(3)	FA 2002 Sch.29 para.66(5).
(4)	FA 2002 Sch.29 para.66(6).
(5)	FA 2002 Sch.29 para.66(7).
761 (1)	FA 2002 Sch.29 para.67(1).
(2)	FA 2002 Sch.29 para.67(2).
(3)	FA 2002 Sch.29 para.67(2).
(4)	FA 2002 Sch.29 para.67(2).
(5)	FA 2002 Sch.29 para.67(3).
(6)	FA 2002 Sch.29 para.67(3).
762 (1)	FA 2002 Sch.29 para.68(1).
(2)	FA 2002 Sch.29 paras.68(2), 69(1).
(3)	FA 2002 Sch.29 para.68(2).
(4)	FA 2002 Sch.29 para.68(2).
(5)	Drafting.
763 (1)	FA 2002 Sch.29 para.68(3).
(2)	FA 2002 Sch.29 para.68(4).
(3)	FA 2002 Sch.29 para.68(5).
(4)	FA 2002 Sch.29 para.68(6).
(5)	FA 2002 Sch.29 para.68(6).
764 (1)	FA 2002 Sch.29 para.69(1).
(2)	FA 2002 Sch.29 para.69(2).
(3)	FA 2002 Sch.29 para.69(3).
(4)	FA 2002 Sch.29 para.69(5).
(5)	FA 2002 Sch.29 para.69(6).
(6)	Drafting.
765 (1)	FA 2002 Sch.29 para.70(1).
(2)	Drafting.
(3)	FA 2002 Sch.29 para.70(2).
(4)	FA 2002 Sch.29 para.70(3).
(5)	FA 2002 Sch.29 para.70(4).
(6)	FA 2002 Sch.29 para.70(3), (4).

<i>Provision</i>	<i>Origin</i>
766 (1)	FA 2002 Sch.29 para.71(1), (4).
(2)	FA 2002 Sch.29 para.71(2).
(3)	FA 2002 Sch.29 para.71(3).
(4)	FA 2002 Sch.29 para.71(5).
(5)	FA 2002 Sch.29 para.71(5).
(6)	FA 2002 Sch.29 para.71(5).
767 (1)	FA 2002 Sch.29 para.72(1); drafting.
(2)	FA 2002 Sch.29 para.72(2); drafting.
(3)	Drafting.
768	FA 2002 Sch.29 para.72(1).
769 (1)	FA 2002 Sch.29 para.72(3).
(2)	FA 2002 Sch.29 para.72(4).
(3)	FA 2002 Sch.29 para.72(5).
770	FA 2002 Sch.29 para.77.
771 (1)	FA 2002 Sch.29 para.73A(1).
(2)	FA 2002 Sch.29 para.73A(2).
(3)	FA 2002 Sch.29 para.73A(2).
(4)	FA 2002 Sch.29 para.73A(2).
772	FA 2002 Sch.29 para.73.
773 (1)	FA 2002 Sch.29 para.75(1).
(2)	FA 2002 Sch.29 para.75(2).
(3)	FA 2002 Sch.29 para.75(3).
774 (1)	FA 2002 Sch.29 para.76(1).
(2)	FA 2002 Sch.29 para.76(2).
(3)	FA 2002 Sch.29 para.76(3).
775 (1)	FA 2002 Sch.29 para.80A(1).
(2)	FA 2002 Sch.29 para.80A(1), drafting.
776 (1)	FA 2002 Sch.29 para.74(1).
(2)	FA 2002 Sch.29 para.74(2).
(3)	FA 2002 Sch.29 para.74(3).
(4)	FA 2002 Sch.29 para.74(4).
(5)	FA 2002 Sch.29 para.74(5).
(6)	FA 2002 Sch.29 para.74(6).
777 (1)	FA 2002 Sch.29 para.79(1).
(2)	Drafting.

<i>Provision</i>	<i>Origin</i>
778 (1)	FA 2002 Sch.29 para.80B(1).
(2)	FA 2002 Sch.29 para.80B(2).
779 (1)	FA 2002 Sch.29 para.80A(2).
(2)	FA 2002 Sch.29 para.80A(3).
780	FA 2002 Sch.29 para.81.
781 (1)	FA 2002 Sch.29 para.82(1).
(2)	FA 2002 Sch.29 para.82(2).
(3)	FA 2002 Sch.29 para.82(2).
(4)	FA 2002 Sch.29 para.82(3).
(5)	FA 2002 Sch.29 para.82(4).
782 (1)	FA 2002 Sch.29 para.83(1).
(2)	FA 2002 Sch.29 para.83(3).
(3)	FA 2002 Sch.29 para.83(3).
(4)	FA 2002 Sch.29 para.83(3).
(5)	FA 2002 Sch.29 para.83(3).
(6)	FA 2002 Sch.29 para.83(6).
(7)	Drafting.
(8)	Drafting.
783 (1)	FA 2002 Sch.29 para.83(4).
(2)	FA 2002 Sch.29 para.83(4).
(3)	FA 2002 Sch.29 para.83(4).
(4)	FA 2002 Sch.29 para.83(5).
784 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
785 (1)	FA 2002 Sch.29 para.84(1).
(2)	Drafting.
(3)	FA 2002 Sch.29 para.84(2).
(4)	FA 2002 Sch.29 para.84(3).
(5)	FA 2002 Sch.29 para.84(4).
(6)	FA 2002 Sch.29 para.84(5).
(7)	FA 2002 Sch.29 para.84(1).
786 (1)	FA 2002 Sch.29 para.90(1).
(2)	FA 2002 Sch.29 para.90(1).
(3)	Drafting.

<i>Provision</i>	<i>Origin</i>
(4)	Drafting.
787 (1)	Drafting.
(2)	FA 2002 Sch.29 para.90(2).
(3)	FA 2002 Sch.29 para.90(3).
(4)	FA 2002 Sch.29 para.90(3).
(5)	FA 2002 Sch.29 para.90(4).
(6)	FA 2002 Sch.29 para.90(4).
(7)	FA 2002 Sch.29 para.90(5).
(8)	FA 2002 Sch.29 para.90(6).
788 (1)	FA 2002 Sch.29 para.91(1).
(2)	FA 2002 Sch.29 para.91(1).
(3)	FA 2002 Sch.29 para.91(2).
789 (1)	FA 2002 Sch.29 para.86(1), (2).
(2)	FA 2002 Sch.29 para.86(2).
(3)	FA 2002 Sch.29 para.86(1).
(4)	FA 2002 Sch.29 para.86(1).
(5)	FA 2002 Sch.29 para.86(1).
(6)	FA 2002 Sch.29 para.86(8).
(7)	FA 2002 Sch.29 para.86(10).
(8)	Drafting.
790 (1)	FA 2002 Sch.29 para.86(3).
(2)	FA 2002 Sch.29 para.86(3).
(3)	FA 2002 Sch.29 para.86(3).
(4)	FA 2002 Sch.29 para.86(3).
791 (1)	FA 2002 Sch.29 para.86(4).
(2)	FA 2002 Sch.29 para.86(4).
(3)	FA 2002 Sch.29 para.86(5).
(4)	FA 2002 Sch.29 para.86(5).
(5)	FA 2002 Sch.29 para.86(5).
(6)	Drafting.
792 (1)	FA 2002 Sch.29 para.86(6).
(2)	FA 2002 Sch.29 para.86(6).
(3)	FA 2002 Sch.29 para.86(7).
(4)	FA 2002 Sch.29 para.86(7).
(5)	FA 2002 Sch.29 para.86(7).

<i>Provision</i>	<i>Origin</i>
(6)	FA 2002 Sch. 29 para.86(7).
793 (1)	FA 2002 Sch.29 paras.84(5), 86(8).
(2)	FA 2002 Sch.29 paras.84(6), 86(9), 141(1), (2), (3).
(3)	FA 2002 Sch.29 paras.84(6), 86(9).
(4)	Drafting.
794 (1)	FA 2002 Sch.29 paras.84(6), 86(9), 88(1).
(2)	FA 2002 Sch.29 paras.84(6), 86(9), 88(2).
(3)	FA 2002 Sch.29 paras.84(6), 86(9), 88(3), 141(1), (2), (3).
(4)	FA 2002 Sch.29 paras.84(6), 86(9), 88(3).
(5)	FA 2002 Sch.29 paras.84(6), 86(9), 88(3), 141(1), (2), (3).
795 (1)	FA 2002 Sch.29 paras.84(6), 86(9), 88(4), 141(1), (2), (3).
(2)	FA 2002 Sch.29 paras.84(6), 86(9), 88(5).
(3)	FA 2002 Sch.29 paras.84(6), 86(9), 88(5).
(4)	FA 2002 Sch.29 paras.84(6), 86(9), 88(6).
796 (1)	Drafting.
(2)	Drafting.
797 (1)	FA 2002 Sch.29 para.95(1).
(2)	FA 2002 Sch.29 para.95(1).
(3)	FA 2002 Sch.29 para.95(1).
(4)	FA 2002 Sch.29 para.95(2).
(5)	FA 2002 Sch.29 para.95(1).
(6)	FA 2002 Sch.29 para.95(1).
(7)	Drafting.
798 (1)	FA 2002 Sch.29 para.96(1).
(2)	FA 2002 Sch.29 para.96(3).
799 (1)	FA 2002 Sch.29 para.96(2).
(2)	FA 2002 Sch.29 para.96(2).
(3)	FA 2002 Sch.29 para.96(3).
800 (1)	FA 2002 Sch.29 para.97(4); drafting.
(2)	FA 2002 Sch.29 para.97(1), (4).
(3)	FA 2002 Sch.29 para.97(1), (4).
(4)	FA 2002 Sch.29 para.97(1), (4).
(5)	FA 2002 Sch.29 para.97(1), (4).
(6)	FA 2002 Sch.29 para.97(3).
(7)	FA 2002 Sch.29 para.97(2).

<i>Provision</i>	<i>Origin</i>
801 (1)	FA 2002 Sch.29 para.98(1).
(2)	FA 2002 Sch.29 para.98(2).
802 (1)	FA 2002 Sch.29 para.99(1).
(2)	FA 2002 Sch.29 para.99(2).
(3)	FA 2002 Sch.29 para.99(2).
803 (1)	FA 2002 Sch.29 para.100(1).
(2)	FA 2002 Sch.29 para.100(1).
(3)	FA 2002 Sch.29 para.100(2).
804 (1)	FA 2002 Sch.29 para.101(1).
(2)	FA 2002 Sch.29 para.101(1).
(3)	FA 2002 Sch.29 para.101(2), (3).
805 (1)	FA 2002 Sch.29 para.101(2).
(2)	FA 2002 Sch.29 para.101(3).
(3)	FA 2002 Sch.29 para.101(4).
(4)	FA 2002 Sch.29 para.101(5).
(5)	FA 2002 Sch.29 para.101(6).
806 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
807 (1)	FA 2002 Sch.29 para.92(1).
(2)	FA 2002 Sch.29 para.92(1).
(3)	FA 2002 Sch.29 para.92(1).
(4)	FA 2002 Sch.29 para.92(1).
(5)	FA 2002 Sch.29 paras.92(5), 142.
808 (1)	FA 2002 Sch.29 para.92(2).
(2)	FA 2002 Sch.29 para.92(3).
(3)	Drafting
809 (1)	FA 2002 Sch.29 para.92(4A).
(2)	FA 2002 Sch.29 para.92(4A).
(3)	FA 2002 Sch.29 para.92(4B).
(4)	FA 2002 Sch.29 para.92(4B).
(5)	FA 2002 Sch.29 para.92(4B).
810 (1)	FA 2002 Sch.29 para.92(4).
(2)	Drafting.

<i>Provision</i>	<i>Origin</i>
811 (1)	FA 2002 Sch.29 para.92(4C).
(2)	FA 2002 Sch.29 para.92(4D).
(3)	FA 2002 Sch.29 para.92(4D).
812 (1)	FA 2002 Sch.29 para.93.
(2)	FA 2002 Sch.29 para.93.
813 (1)	FA 2002 Sch.29 para.94(1), (2).
(2)	FA 2002 Sch.29 para.94(2).
814 (1)	FA 2002 Sch.29 para.102(1).
(2)	FA 2002 Sch.29 para.102(2).
(3)	FA 2002 Sch.29 para.102(3).
815 (1)	FA 2002 Sch.29 para.103(1).
(2)	FA 2002 Sch.29 para.103(2).
(3)	FA 2002 Sch.29 para.103(3).
(4)	FA 2002 Sch.29 para.103(3).
816 (1)	FA 2002 Sch.29 para.104(1).
(2)	Drafting.
(3)	FA 2002 Sch.29 para.104(4).
(4)	FA 2002 Sch.29 para.104(5).
(5)	FA 2002 Sch.29 para.104(6).
817 (1)	FA 2002 Sch.29 para.104(2).
(2)	FA 2002 Sch.29 para.104(2).
(3)	FA 2002 Sch.29 para.104(2).
(4)	FA 2002 Sch.29 para.104(2).
(5)	FA 2002 Sch.29 para.104(2).
(6)	FA 2002 Sch.29 para.104(2).
(7)	FA 2002 Sch.29 para.104(3).
(8)	FA 2002 Sch.29 para.104(3).
818 (1)	FA 2002 Sch.29 para.105(1).
(2)	FA 2002 Sch.29 para.105(2).
(3)	FA 2002 Sch.29 para.105(3).
(4)	FA 2002 Sch.29 para.105(3).
(5)	FA 2002 Sch.29 para.105(4).
819 (1)	FA 2002 Sch.29 para.106(1).
(2)	FA 2002 Sch.29 para.106(2).
(3)	FA 2002 Sch.29 para.106(2).

<i>Provision</i>	<i>Origin</i>
(4)	FA 2002 Sch.29 para.106(2).
820 (1)	FA 2002 Sch.29 para.107(1).
(2)	FA 2002 Sch.29 para.107(2).
821 (1)	FA 2002 Sch.29 para.108(1).
(2)	FA 2002 Sch.29 para.108(1).
(3)	FA 2002 Sch.29 para.108(2).
822 (1)	FA 2002 Sch.29 para.109(1).
(2)	FA 2002 Sch.29 para.109(1).
(3)	Drafting.
(4)	Drafting.
823 (1)	FA 2002 Sch.29 para.109(2).
(2)	FA 2002 Sch.29 para.109(2).
(3)	FA 2002 Sch.29 para.109(2).
(4)	FA 2002 Sch.29 para.109(3).
(5)	FA 2002 Sch.29 para.109(6).
824 (1)	FA 2002 Sch.29 para.109(4).
(2)	FA 2002 Sch.29 para.109(4).
(3)	FA 2002 Sch.29 para.109(4).
(4)	FA 2002 Sch.29 para.109(5).
(5)	FA 2002 Sch.29 para.109(6).
825 (1)	FA 2002 Sch.29 para.110(1).
(2)	FA 2002 Sch.29 para.110(2).
826 (1)	FA 2002 Sch.29 para.111(1).
(2)	FA 2002 Sch.29 para.111(2).
(3)	FA 2002 Sch.29 para.111(3).
827 (1)	FA 2002 Sch.29 para.112(1).
(2)	FA 2002 Sch.29 para.112(2).
(3)	FA 2002 Sch.29 para.112(2).
828 (1)	FA 2002 Sch.29 para.113(1).
(2)	FA 2002 Sch.29 para.113(1).
(3)	FA 2002 Sch.29 para.113(1).
(4)	Drafting.
829 (1)	FA 2002 Sch.29 para.113(3).
(2)	FA 2002 Sch.29 para.113(2).
(3)	FA 2002 Sch.29 para.113(4).

<i>Provision</i>	<i>Origin</i>
(4)	FA 2002 Sch.29 para.113(5).
(5)	FA 2002 Sch.29 para.113(5); Annex 1, Change 72.
(6)	FA 2002 Sch.29 para.113(6).
(7)	FA 2002 Sch.29 para.113(7).
830 (1)	FA 2002 Sch.29 para.114(1).
(2)	FA 2002 Sch.29 para.114(2).
(3)	FA 2002 Sch.29 para.114(3).
(4)	FA 2002 Sch.29 para.114(4).
831 (1)	FA 2002 Sch.29 para.115(1).
(2)	FA 2002 Sch.29 para.115(3).
(3)	FA 2002 Sch.29 para.115(4).
(4)	FA 2002 Sch.29 para.115(5).
(5)	FA 2002 Sch.29 para.115(6).
832 (1)	FA 2002 Sch.29 para.116(1).
(2)	FA 2002 Sch.29 para.116(2).
(3)	FA 2002 Sch.29 para.116(2).
(4)	FA 2002 Sch.29 para.116(3).
(5)	FA 2002 Sch.29 para.116(3).
(6)	FA 2002 Sch.29 para.116(4).
(7)	Drafting.
(8)	FA 2002 Sch.29 para.116(5).
833 (1)	FA 2002 Sch.29 para.116A(1).
(2)	FA 2002 Sch.29 para.116A(1).
(3)	FA 2002 Sch.29 para.116A(2).
834 (1)	FA 2002 Sch.29 para.116B(1), (3), (6).
(2)	FA 2002 Sch.29 para.116B(1).
(3)	FA 2002 Sch.29 para.116B(1).
(4)	FA 2002 Sch.29 para.116B(3).
(5)	FA 2002 Sch.29 para.116F(1), (2).
(6)	FA 2002 Sch.29 para.116B(7).
835 (1)	FA 2002 Sch.29 para.116B(2)
(2)	FA 2002 Sch.29 para.116B(4).
(3)	FA 2002 Sch.29 para.116B(4).
(4)	FA 2002 Sch.29 para.116B(5).
(5)	FA 2002 Sch.29 para.116B(5).

<i>Provision</i>	<i>Origin</i>
836 (1)	FA 2002 Sch.29 para.116C(1), (2), (7).
(2)	FA 2002 Sch.29 para.116C(2).
(3)	FA 2002 Sch.29 para.116C(2).
(4)	FA 2002 Sch.29 para.116C(4).
(5)	FA 2002 Sch.29 para.116F(1), (3).
(6)	FA 2002 Sch.29 para.116C(8).
837 (1)	FA 2002 Sch.29 para.116C(3).
(2)	FA 2002 Sch.29 para.116C(5).
(3)	FA 2002 Sch.29 para.116C(5).
(4)	FA 2002 Sch.29 para.116C(6).
(5)	FA 2002 Sch.29 para.116C(6).
838 (1)	FA 2002 Sch.29 para.116D(1).
(2)	FA 2002 Sch.29 para.116D(2).
(3)	FA 2002 Sch.29 para.116D(3).
(4)	FA 2002 Sch.29 para.116D(4).
(5)	FA 2002 Sch.29 para.116D(4).
839 (1)	FA 2002 Sch.29 para.116E(1).
(2)	FA 2002 Sch.29 para.116E(2).
(3)	FA 2002 Sch.29 para.116E(2).
(4)	FA 2002 Sch.29 para.116E(3).
(5)	FA 2002 Sch.29 para.116E(3).
(6)	FA 2002 Sch.29 para.116E(4).
840 (1)	FA 2002 Sch.29 para.116G.
(2)	FA 2002 Sch.29 para.116G.
841 (1)	FA 2002 Sch.29 para.116H(1).
(2)	FA 2002 Sch.29 para.116H(2).
842	Drafting.
843	FA 2002 Sch.29 para.118(3); drafting.
844 (1)	FA 2002 Sch.29 para.118(1).
(2)	Drafting.
(3)	FA 2002 Sch.29 para.118(2).
(4)	FA 2002 Sch.29 para.118(2).
(5)	FA 2002 Sch.29 para.118(2).
(6)	FA 2002 Sch.29 paras.118(4), (5), 129(1).
(7)	FA 2002 Sch.29 para.118(6).

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845 (1)	FA 2002 Sch.29 para.120(1); drafting.
(2)	FA 2002 Sch.29 para.120(1); drafting.
(3)	FA 2002 Sch.29 para.120(2).
(4)	Drafting.
(5)	FA 2002 Sch.29 para.120(3).
(6)	FA 2002 Sch.29 para.122(2).
(7)	FA 2002 Sch.29 para.120(3).
846 (1)	FA 2002 Sch.29 para.121.
(2)	Drafting.
847 (1)	FA 2002 Sch.29 para.122(1).
(2)	FA 2002 Sch.29 paras.117(2), 122(1).
(3)	FA 2002 Sch.29 para.122(2).
(4)	FA 2002 Sch.29 para.122(2).
(5)	FA 2002 Sch.29 para.122(2).
(6)	FA 2002 Sch.29 para.122(2).
(7)	FA 2002 Sch.29 para.122(3).
848 (1)	FA 2006 s.51(2).
(2)	Drafting.
849 (1)	FA 2002 Sch.29 para.123(1).
(2)	FA 2002 Sch.29 para.123(2).
850 (1)	FA 2002 Sch.29 paras.117(2), 124. FA 2002 Sch.29 para.124.
851 (1)	FA 2002 Sch.29 para.117(1), 125(1).
(2)	FA 2002 Sch.29 para.125(1).
(3)	FA 2002 Sch.29 para.125(2).
852 (1)	FA 2002 Sch.29 para.126(1).
(2)	FA 2002 Sch.29 para.126(2).
(3)	FA 2002 Sch.29 para.126(3).
853 (1)	FA 2002 Sch.29 para.126(1), (4).
(2)	FA 2002 Sch.29 para.126(4).
(3)	FA 2002 Sch.29 para.126(1), (5).
(4)	FA 2002 Sch.29 para.126(6).
(5)	FA 2002 Sch.29 para.126(6).
(6)	FA 2002 Sch.29 para.126(6).
(7)	FA 2002 Sch.29 para.126(6).

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	(8) FA 2002 Sch.29 para.126(1).
854	(1) FA 2002 Sch.29 para.127(1).
	(2) FA 2002 Sch.29 para.127(1).
	(3) FA 2002 Sch.29 para.127(2).
	(4) FA 2002 Sch.29 para.127(3).
855	(1) FA 2002 Sch.29 para.127A(1).
	(2) FA 2002 Sch.29 para.127A(3).
	(3) FA 2002 Sch.29 para.127A(4).
	(4) FA 2002 Sch.29 para.122(2).
	(5) FA 2002 Sch.29 para.127A(5).
	(6) Drafting.
856	(1) FA 2002 Sch.29 para.127A(1), (2).
	(2) FA 2002 Sch.29 para.127A(2).
	(3) FA 2002 Sch.29 para.127A(1).
	(4) FA 2002 Sch.29 para.127A(1).
	(5) FA 2002 Sch.29 para.127A(4).
	(6) FA 2002 Sch.29 para.127A(6).
	(7) Drafting.
857	(1) FA 2002 Sch.29 para.127B(1).
	(2) FA 2002 Sch.29 para.127B(2).
	(3) FA 2002 Sch.29 para.127B(3).
	(4) FA 2002 Sch.29 para.127B(4).
858	(1) FA 2002 Sch.29 para.119(1).
	(2) FA 2002 Sch.29 para.119(1).
	(3) FA 2002 Sch.29 para.119(5).
	(4) FA 2002 Sch.29 para.119(5).
859	(1) FA 2002 Sch.29 para.128(1).
	(2) FA 2002 Sch.29 para. 128(2).
	(3) FA 2002 Sch.29 para. 128(3).
	(4) FA 2002 Sch.29 para. 128(3).
860	(1) FA 2002 Sch.29 para.130(1).
	(2) FA 2002 Sch.29 para.130(2).
	(3) FA 2002 Sch.29 para.130(4).
	(4) FA 2002 Sch.29 para.130(5).
	(5) FA 2002 Sch.29 para.130(6).

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(6)	FA 2002 Sch.29 para.130(1).
861 (1)	FA 2002 Sch.29 para.131(1).
(2)	FA 2002 Sch.29 para.131(2).
(3)	FA 2002 Sch.29 para.131(2).
(4)	FA 2002 Sch.29 para.131(2).
(5)	FA 2002 Sch.29 para.131(2).
(6)	Drafting.
(7)	FA 2002 Sch.29 para.131(4).
862 (1)	FA 2002 Sch.29 paras.130(3), 131(3).
(2)	FA 2002 Sch.29 para.130(3).
(3)	FA 2002 Sch.29 para.130(3).
(4)	FA 2002 Sch.29 para.130(3).
(5)	FA 2002 Sch.29 para.130(1).
863 (1)	FA 2002 Sch.29 para.36(1).
(2)	FA 2002 Sch.29 para.36(1).
(3)	Drafting.
864 (1)	FA 2002 Sch.29 para.36(2).
(2)	FA 2002 Sch.29 para.36(2).
(3)	FA 2002 Sch.29 para.36(2).
(4)	FA 2002 Sch.29 para.36(2), (3).
865 (1)	FA 2002 Sch.29 para.36(1), (3); drafting.
(2)	FA 2002 Sch.29 para.36(3).
(3)	FA 2002 Sch.29 para.36(3).
(4)	FA 2002 Sch.29 para.36(3).
866 (1)	FA 2002 Sch.29 para.78(1).
(2)	FA 2002 Sch.29 para.79(2).
(3)	FA 2002 Sch.29 para.78(2).
(4)	FA 2002 Sch.29 para.72(1), (3), (4), (5).
867 (1)	FA 2002 Sch.29 para. 83(2).
(2)	FA 2002 Sch.29 para. 83(6).
868 (1)	FA 2002 Sch.29 para.89(2).
(2)	FA 2002 Sch.29 para.89(1).
(3)	FA 2002 Sch.29 para.89(1).
869 (1)	FA 2002 Sch.29 para. 129(1).
(2)	FA 2002 Sch.29 paras. 117(2), 129(2).

<i>Provision</i>	<i>Origin</i>
(3)	FA 2002 Sch.29 paras. 117(2), 129(3).
(4)	FA 2002 Sch.29 para. 129(3).
(5)	FA 2002 Sch.29 para. 129(3).
(6)	FA 2002 Sch.29 para. 129(4).
(7)	FA 2002 Sch.29 para. 129(4).
(8)	FA 2002 Sch.29 paras. 118(1), 120(1), 121, 122(1).
870 (1)	FA 2002 Sch.29 para.138(2).
(2)	FA 2002 Sch.29 para.138(2).
(3)	FA 2002 Sch.29 para.138(3).
(4)	FA 2002 Sch.29 para.138(3).
871 (1)	FA 2002 Sch.29 para.1(3).
(2)	FA 2002 Sch.29 para.1(3).
(3)	FA 1989 s.83(2ZA); drafting.
872 (1)	Drafting.
(2)	Drafting.
873 (1)	ICTA s.695(2), (3), (4), s.696(3), (6), s.698(3).
(2)	Drafting.
(3)	ICTA s.701(11).
874 (1)	ICTA s.701(2).
(2)	ICTA s.701(3).
(3)	ICTA s.698(3).
(4)	ICTA s.698(3), s.701(2), (3).
(5)	ICTA s.698(1).
(6)	ICTA s.698(3), s.701(2), (3).
875 (1)	ICTA s.701(9), (10), (10A).
(2)	ICTA s.701(9).
(3)	ICTA s.701(9).
(4)	ICTA s.699A(1B), s.701(10A).
(5)	ICTA s.699A(1B), s.701(10A).
876 (1)	ICTA s.696(3).
(2)	ICTA s.696(3).
(3)	ICTA s.696(5).
(4)	Drafting.
877 (1)	ICTA s.695(1), s.701(13).
(2)	ICTA s.702.

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(3)	Drafting.
(4)	Drafting.
878 (1)	Drafting.
(2)	ICTA s.695(2).
(3)	ICTA s.695(3).
(4)	ICTA s.695(2), (3).
(5)	Drafting.
(6)	Drafting.
879 (1)	ICTA s.698(3).
(2)	Drafting.
880 (1)	ICTA s.695(2), (3), (4), s.696(3), (4), s.698(3).
(2)	ICTA s.695(2), (3), (4), s.696(3), (4), s.698(3); drafting.
(3)	ICTA s.695(4), s.696(4), s.698(3); drafting.
(4)	Drafting.
881 (1)	ICTA s.12(1), s.695(4), s.696(6), s.698(3); drafting.
(2)	ICTA s.695(4), s.696(6), s.698(3); drafting.
(3)	ICTA s.695(4), s.696(6), s.698(3), s.699A(3); drafting.
(4)	ICTA s.699A(3).
(5)	ICTA s.695(4), s.696(6), s.698(3); drafting.
882 (1)	ICTA s.696(3), (3A), (4).
(2)	ICTA s.696(3), (3A), (5).
(3)	Annex 1, Change 73.
(4)	Drafting.
(5)	Drafting.
(6)	Drafting.
883 (1)	ICTA s.695(2), (3), (4).
(2)	Drafting.
884	ICTA s.695(4), s.698(3).
885 (1)	ICTA s.701(3A).
(2)	ICTA s.699A(2), (4), s.701(3A).
(3)	ICTA s.701(3A); drafting.
(4)	ICTA s.701(3A); drafting.
(5)	ICTA s.695(7), s.696(9).
886 (1)	ICTA s.701(8); drafting.
(2)	ICTA s.701(8).

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(3)	ICTA s.701(8); drafting.
(4)	ICTA s.701(8).
(5)	ICTA s.701(8); Annex 1, Change 74.
(6)	ICTA s.701(5), s.702.
887 (1)	ICTA s.696(3A), (3B), (5); drafting.
(2)	ICTA s.696(3A), (3B), (5); drafting.
(3)	ICTA s.696(3A), (3B), (5); drafting.
(4)	Drafting.
888 (1)	ICTA s.697(1); drafting.
(2)	ICTA s.697(1), (1A); Annex 1, Changes 74 and 75.
(3)	ICTA s.697(1).
(4)	Drafting.
(5)	ICTA s.697(1).
(6)	ICTA s.697(1A).
889 (1)	ICTA s.696(2); drafting.
(2)	ICTA s.696(2); drafting.
(3)	ICTA s.696(2), (8).
(4)	Drafting.
890 (1)	ICTA s.697(2), (3).
(2)	ICTA s.697(2).
(3)	ICTA s.697(2).
(4)	Drafting.
(5)	ICTA s.4(1); ICTA s.697(3).
(6)	Drafting.
891 (1)	ICTA s.701(3A).
(2)	ICTA s.701(3A).
(3)	ICTA s.701(3A); drafting.
(4)	ICTA s.701(3A); drafting.
(5)	ICTA s.701(3A).
(6)	Drafting.
892 (1)	ICTA s.698(4); drafting.
(2)	Drafting.
(3)	ICTA s.698(5), (6).
893 (1)	ICTA s.698(2).
(2)	ICTA s.698(2).

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(3)	Drafting.
(4)	Drafting.
(5)	ICTA s.697(4).
(6)	ICTA s.697(4), (5); Annex 1, Change 76.
894 (1)	ICTA s.698(1A), (1B).
(2)	ICTA s.698(1B); drafting.
(3)	ICTA s.698(1B); drafting.
(4)	ICTA s.698(1B); drafting.
895 (1)	ICTA s.698(1A), (1B).
(2)	ICTA s.698(1B); drafting.
(3)	ICTA s.698(1B).
(4)	ICTA s.698(1B).
(5)	Drafting.
(6)	ICTA s.698(1B).
896 (1)	ICTA s.698(1A); drafting.
(2)	ICTA s.698(1A); drafting.
(3)	ICTA s.695(2), s.698(1B).
(4)	ICTA s.695(3), s.698(1B).
(5)	ICTA s.695(2), (3), s.698(1B).
897	ICTA s.695(2), (3), (4), s.698(1A), (1B).
898 (1)	Annex 1, Change 77.
(2)	Annex 1, Change 77.
899 (1)	ICTA s.696(7).
(2)	ICTA s.696(7).
900 (1)	ICTA s.695(5), s.698(3).
(2)	ICTA s.695(5), s.698(3).
901 (1)	Drafting.
(2)	ICTA s.699A(2), s.701(3A).
(3)	ICTA s.699A(2), s.701(3A).
(4)	ICTA s.699A(2).
(5)	ICTA s.699A(2).
(6)	ICTA s.699A(2).
902 (1)	ICTA s.699A(1), (1A), (4); drafting.
(2)	ICTA s.699A(1), (1A), (4); drafting.
(3)	ICTA s.699A(1), (1A), (4).

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(4)	ICTA s.699A(1), (4).
(5)	ICTA s.699A(5).
903 (1)	ICTA s.701(12).
(2)	ICTA s.701(12).
(3)	ICTA s.701(12).
(4)	ICTA s.701(12).
904 (1)	ICTA s.700(1).
(2)	ICTA s.700(1).
(3)	ICTA s.700(2).
(4)	ICTA s.700(2).
(5)	ICTA s.700(3).
905 (1)	ICTA s.700(4).
(2)	ICTA s.700(4).
(3)	ICTA s.700(4).
(4)	ICTA s.700(4).
906 (1)	ICTA s.700(5).
(2)	ICTA s.700(5).
(3)	ICTA s.700(5).
(4)	ICTA s.700(6).
907 (1)	Drafting.
(2)	Drafting.
908 (1)	ICTA s.9(1), (2), (2B), (2C), (3), s.18(1), (2), (3) (“Case III”), (3) (“Case V”), (3A); drafting.
(2)	Drafting.
(3)	ICTA s.18(3) (“Case III”), (3A); drafting.
909 (1)	FA 1990 s.126(1), (3); FA 1991 s.121(1), (3); Annex 1, Changes 35 and 36.
(2)	FA 1990 s.126(1); FA 1991 s.121(1); Annex 1, Changes 35 and 36.
(3)	FA 1990 s.126(1); FA 1991 s.121(1); Annex 1, Changes 35 and 36.
910 (1)	ICTA s.9(1).
(2)	ICTA s.9(1).
(3)	ICTA s.9(1).
(4)	ICTA s.9(1).
(5)	ICTA s.9(3), (4).
(6)	ICTA s.9(2).

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(7)	Drafting.
911 (1)	ICTA s.88D(1); drafting.
(2)	ICTA s.88D(2), (4).
(3)	ICTA s.88D(3).
912 (1)	ICTA s.9(1), (2), (2B), (2C), (3), s.18(1), (3) (“Case V”), (3) (“Case VI”).
(2)	Drafting.
(3)	ICTA s.9(4), s.18(1).
(4)	Drafting.
913 (1)	FA 1988 Sch.6 paras.2(1), 3(2).
(2)	FA 1988 Sch.6 para.2(1).
914 (1)	ICTA s.128(2).
(2)	ICTA s.128(3).
(3)	ICTA s.128(3).
915 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
(5)	Drafting.
(6)	Drafting.
(7)	Drafting.
916 (1)	ICTA Sch.4AA para.1(1).
(2)	ICTA Sch.4AA para.1(2).
(3)	ICTA Sch.4AA para.6(1).
(4)	ICTA Sch.4AA para.6(2).
917 (1)	Drafting.
(2)	ICTA s.21A(2), Sch.4AA para.1(3), (4); drafting.
(3)	ICTA s.21A(2), s.75(2), Sch.4AA para.13(1), (2); drafting.
(4)	ICTA Sch.4AA para.13(1), (2).
918 (1)	Drafting.
(2)	ICTA s.21A(2), Sch.4AA paras.10(2), (8), 11(2), 12(2); Annex 1, Change 79.
(3)	ICTA s.21A(2); Annex 1, Change 79.
(4)	ICTA Sch.4AA para.13(3); Annex 1, Change 79.
919 (1)	ICTA Sch.4AA para.7(1); drafting.
(2)	ICTA Sch.4AA para.7(1).

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(3)	ICTA Sch.4AA para.7(2).
(4)	ICTA Sch.4AA para.7(3).
(5)	ICTA Sch.4AA para.7(4).
920 (1)	ICTA Sch.4AA para.8(1).
(2)	ICTA Sch.4AA para.8(1).
(3)	ICTA Sch.4AA para.8(2).
(4)	ICTA Sch.4AA para.8(2), (3); drafting.
921 (1)	ICTA Sch.4AA para.9(1), (2).
(2)	ICTA Sch.4AA para.9(2).
(3)	ICTA Sch.4AA para.9(3).
(4)	ICTA Sch.4AA para.9(4).
(5)	ICTA Sch.4AA para.9(4).
(6)	ICTA Sch.4AA paras.9(5), 10(5).
(7)	ICTA Sch.4AA para.9(2).
922 (1)	ICTA Sch.4AA para.10(1); drafting.
(2)	ICTA Sch.4AA para.10(1).
(3)	ICTA Sch.4AA para.10(1).
(4)	ICTA Sch.4AA para.10(2); Annex 1, Change 79.
(5)	ICTA Sch.4AA para.10(2); Annex 1, Change 79.
(6)	ICTA Sch.4AA para.10(10); drafting.
923 (1)	ICTA Sch.4AA para.10(3).
(2)	ICTA Sch.4AA para.10(3).
(3)	ICTA Sch.4AA para.10(3), (4).
(4)	ICTA Sch.4AA para.10(4).
924 (1)	ICTA Sch.4AA para.10(6), (7).
(2)	ICTA Sch.4AA para.10(6), (7).
(3)	ICTA Sch.4AA para.10(6), (7).
(4)	ICTA Sch.4AA para.10(8); Annex 1, Change 79.
(5)	ICTA Sch.4AA para.10(9).
(6)	ICTA Sch.4AA para.10(8); Annex 1, Change 79.
925 (1)	ICTA Sch.4AA para.12(1), (2).
(2)	ICTA Sch.4AA para.12(2); Annex 1, Change 79.
(3)	ICTA Sch.4AA para.12(3).
(4)	ICTA Sch.4AA para.12(2); Annex 1, Change 79.

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926 (1)	ICTA Sch.4AA para.2(1).
(2)	ICTA Sch.4AA para.2(1), (2).
(3)	ICTA Sch.4AA para.2(2).
(4)	ICTA Sch.4AA para.2(4).
(5)	ICTA Sch.4AA para.2(5).
(6)	ICTA Sch.4AA para.2(2), (6); drafting.
(7)	ICTA Sch.4AA para.2(3).
(8)	ICTA Sch.4AA para.2(3).
(9)	ICTA Sch.4AA para.2(7).
(10)	ICTA Sch.4AA para.2(8).
927 (1)	ICTA Sch.4AA para.3(1).
(2)	ICTA Sch.4AA para.3(1), (2).
(3)	ICTA Sch.4AA para.3(2).
(4)	ICTA Sch.4AA para.3(3).
(5)	ICTA Sch.4AA para.3(3).
(6)	ICTA Sch.4AA para.3(4).
(7)	ICTA Sch.4AA para.3(5).
928	ICTA Sch.4AA paras.4(1), (2), (3), (4), (5), (6), (7), (8), (9), 6(1), (3), 9(5); drafting.
929	ICTA Sch.4AA para.5(1), (2).
930 (1)	ICTA Sch.4AA para.11(1).
(2)	ICTA Sch.4AA para.11(1); drafting.
(3)	ICTA Sch.4AA para.11(2); Annex 1, Change 79.
(4)	ICTA Sch.4AA para.11(2); Annex 1, Change 79.
931 (1)	ICTA s.84A(1); drafting.
(2)	ICTA s.84A(3A), (4).
(3)	ICTA s.21A(2), s.84A(2); drafting.
(4)	ICTA s.21A(2), s.75(2), s.84A(2); drafting.
(5)	ICTA s.84A(2).
(6)	ICTA s.84A(3), (3ZA).
932 (1)	ICTA s.85A(1), (4).
(2)	ICTA s.21A(2), s.85A(2); drafting.
(3)	ICTA s.21A(2), s.75(2), s.85A(2); drafting.
(4)	ICTA s.85A(2).
(5)	ICTA s.85A(3), (3A), (5).

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933 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
(5)	Drafting.
(6)	Drafting.
(7)	Drafting.
934 (1)	FA 2003 Sch.23 para.26; drafting.
(2)	FA 2003 Sch.23 para.26.
(3)	FA 2003 Sch.23 para.26.
(4)	FA 2003 Sch.23 para.26.
935 (1)	FA 2003 Sch.23 para.30.
(2)	FA 2003 Sch.23 paras.10(2), 17(2), 22(4), 22D(4); drafting.
936 (1)	Drafting.
(2)	FA 2003 Sch.23 para.28.
(3)	FA 2003 Sch.23 para.23(2).
(4)	FA 2003 Sch.23 para.28.
(5)	FA 2003 Sch.23 para.29(1).
(6)	FA 2003 Sch.23 para.29(1).
(7)	FA 2003 Sch.23 para.29(1).
(8)	FA 2003 Sch.23 para.29(1); drafting.
(9)	FA 2003 Sch.23 para.29(2).
937	FA 2003 Sch.23 paras.4(3), 19, 22B(1), (3), 30; drafting.
938 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
939 (1)	FA 2003 Sch.23 paras.1(1), (3), 2, 21(2), 22C(2); drafting.
(2)	FA 2003 Sch.23 para.3(1), (2).
940 (1)	FA 2003 Sch.23 paras.4(1), (2), (3), 6.
(2)	FA 2003 Sch.23 para.6.
941 (1)	FA 2003 Sch.23 para.7(1), (3).
(2)	FA 2003 Sch.23 para.20(1), (2).
(3)	FA 2003 Sch.23 paras.7(1), (2), 20(2), (4), 21(11), 22C(10).

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(4)	FA 2003 Sch.23 paras.7(1), (2), 20(2), (4), 21(11), 22C(10).
(5)	FA 2003 Sch.23 paras.7(2), 20(4), 21(11), 22C(10).
942 (1)	FA 2003 Sch.23 paras.8(1), 18.
(2)	FA 2003 Sch.23 para.8(2).
(3)	FA 2003 Sch.23 para.8(3).
943 (1)	Drafting.
(2)	FA 2003 Sch.23 para.21(3), 22C(3); drafting.
(3)	FA 2003 Sch.23 para.22C(4A); drafting.
944 (1)	FA 2003 Sch.23 paras.8(4), 21(10), 22C(9).
(2)	FA 2003 Sch.23 paras.8(4), 21(10), 22C(9).
945 (1)	FA 2003 Sch.23 paras.10(1), 22(2), 22D(2).
(2)	FA 2003 Sch.23 para.9(1).
(3)	FA 2003 Sch.23 paras.9(2), 30; drafting.
(4)	FA 2003 Sch.23 paras.9(3), 30.
(5)	FA 2003 Sch.23 para.9(4).
946 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
(5)	Drafting.
(6)	Drafting.
947 (1)	FA 2003 Sch.23 paras.1(1), (3), 2, 21(2), 22C(2), 27(2); drafting.
(2)	FA 2003 Sch.23 para.3(1), (2).
(3)	FA 2003 Sch.23 para.27(2).
948 (1)	FA 2003 Sch.23 paras.4(1), (2), (3), 12.
(2)	FA 2003 Sch.23 para.12.
949 (1)	FA 2003 Sch.23 para.14(1).
(2)	FA 2003 Sch.23 paras.14(1), (2), 21(11), 22C(10).
(3)	FA 2003 Sch.23 paras.14(1), (2), 21(11), 22C(10).
(4)	FA 2003 Sch.23 paras.14(2), 20(4), 21(11), 22C(10).
(5)	FA 2003 Sch.23 para.27(1).
950 (1)	FA 2003 Sch.23 para.15(1).
(2)	FA 2003 Sch.23 paras.15(2), 30.
(3)	FA 2003 Sch.23 para.15(3).

<i>Provision</i>	<i>Origin</i>
951 (1)	Drafting.
(2)	FA 2003 Sch.23 paras.21(4), (4A), 22C(4), (4ZA), 30.
(3)	FA 2003 Sch.23 para.22C(4A); drafting.
(4)	FA 2003 Sch.23 para.27(1); drafting.
952 (1)	FA 2003 Sch.23 paras.15(4), 21(10), 22C(9).
(2)	FA 2003 Sch.23 paras.15(4), 21(10), 22C(9).
953 (1)	FA 2003 Sch.23 paras.17(1), 22(3), 22D(3).
(2)	FA 2003 Sch.23 para.16(1); drafting.
(3)	FA 2003 Sch.23 paras.16(2), 30; drafting.
(4)	FA 2003 Sch.23 paras.16(3), 30.
(5)	FA 2003 Sch.23 para.16(4).
954 (1)	FA 2003 Sch.23 para.13(1); drafting.
(2)	FA 2003 Sch.23 para.13(2).
(3)	FA 2003 Sch.23 para.13(2).
(4)	FA 2003 Sch.23 para.13(2); drafting.
955 (1)	Drafting.
(2)	FA 2003 Sch.23 para.13(3).
(3)	FA 2003 Sch.23 para.13(3).
(4)	FA 2003 Sch.23 para.13(4).
(5)	FA 2003 Sch.23 para.13(4).
956 (1)	FA 2003 Sch.23 para.23(1).
(2)	FA 2003 Sch.23 para.23(1).
(3)	FA 2003 Sch.23 para.23(1).
(4)	FA 2003 Sch.23 para.23(3).
(5)	FA 2003 Sch.23 para.23(1), (2).
957 (1)	FA 2003 Sch.23 para.21(1), (2), (7); drafting.
(2)	FA 2003 Sch.23 para.21(1), (2).
(3)	FA 2003 Sch.23 para.21(11).
(4)	FA 2003 Sch.23 para.21(11).
(5)	FA 2003 Sch.23 para.21(11).
(6)	FA 2003 Sch.23 para.27(2); drafting.
(7)	FA 2003 Sch.23 para.13(2).
(8)	Drafting.
(9)	Drafting.

<i>Provision</i>	<i>Origin</i>
958 (1)	Drafting.
(2)	FA 2003 Sch.23 para.22(5).
(3)	FA 2003 Sch.23 para.21(6).
(4)	FA 2003 Sch.23 para.21(6), (8), (9).
959 (1)	Drafting.
(2)	FA 2003 Sch.23 para.22(6).
(3)	FA 2003 Sch.23 para.21(7).
(4)	FA 2003 Sch.23 para.21(7), (8), (9).
960 (1)	FA 2003 Sch.23 para.21(10).
(2)	FA 2003 Sch.23 paras.9(1), (2), (3), (4), 16(1), (2), (3), (4).
961 (1)	FA 2003 Sch.23 para.23(1).
(2)	FA 2003 Sch.23 para.23(1).
(3)	FA 2003 Sch.23 para.23(1).
(4)	FA 2003 Sch.23 para.23(3).
(5)	Drafting.
(6)	FA 2003 Sch.23 para.23(1).
(7)	FA 2003 Sch.23 para.23(2).
962 (1)	FA 2003 Sch.23 para.22C(1); drafting.
(2)	FA 2003 Sch.23 paras.22B(2), 22C(1); drafting.
(3)	Drafting.
(4)	FA 2003 Sch.23 para.22B(2); drafting.
(5)	FA 2003 Sch.23 para.27(2).
(6)	FA 2003 Sch.23 para.13(2).
963 (1)	FA 2003 Sch.23 para.22C(1), (2).
(2)	FA 2003 Sch.23 para.22C(1), (2); drafting.
(3)	FA 2003 Sch.23 paras.22C(7), 22D(6).
(4)	Drafting.
(5)	Drafting.
964 (1)	FA 2003 Sch.23 para.22C(11).
(2)	FA 2003 Sch.23 para.22C(11).
(3)	FA 2003 Sch.23 para.22C(10).
(4)	FA 2003 Sch.23 para.22C(10).
(5)	FA 2003 Sch.23 para.22C(10).
965 (1)	Drafting.
(2)	FA 2003 Sch.23 para.22D(5).

<i>Provision</i>	<i>Origin</i>
(3)	FA 2003 Sch.23 para.22C(6).
(4)	FA 2003 Sch.23 para.22C(6), (8).
966 (1)	Drafting.
(2)	FA 2003 Sch.23 para.22D(6).
(3)	FA 2003 Sch.23 para.22C(7).
(4)	FA 2003 Sch.23 para.22C(8).
967 (1)	FA 2003 Sch.23 para.22C(9).
(2)	FA 2003 Sch.23 paras.9(1), (2), (3), (4), 16(1), (2), (3), (4).
968 (1)	FA 2003 Sch.23 para.23(1).
(2)	FA 2003 Sch.23 para.23(1).
(3)	FA 2003 Sch.23 para.23(1).
(4)	FA 2003 Sch.23 para.23(3).
(5)	Drafting.
(6)	FA 2003 Sch.23 para.23(1).
(7)	FA 2003 Sch.23 para.23(2).
969 (1)	FA 2003 Sch.23 para.24(1).
(2)	FA 2003 Sch.23 para.24(2).
970 (1)	FA 2003 Sch.23 para.25(1).
(2)	FA 2003 Sch.23 para.25(2).
(3)	FA 2003 Sch.23 para.25(2).
(4)	FA 2003 Sch.23 para.25(3); drafting.
(5)	FA 2003 Sch.23 para.25(4).
971 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
(5)	Drafting.
(6)	Drafting.
(7)	Drafting.
(8)	Drafting.
(9)	Drafting.
(10)	Drafting.
972	FA 2002 Sch.12 paras.7(4), 10A(3), Sch.13 para.1(2).
973	FA 2000 Sch.20 para.25(1); FA 2002 Sch.12 para.19(1), Sch.13 para.27(1).

<i>Provision</i>	<i>Origin</i>
974 (1)	FA 2000 Sch.20 para.4(1); FA 2002 Sch.12 para.17, Sch.13 para.5(1).
(2)	FA 2000 Sch.20 para.4(2); FA 2002 Sch.12 para.17, Sch.13 para.5(2).
(3)	FA 2002 Sch.13 para.5(2).
975 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
(5)	Drafting.
(6)	Drafting.
(7)	Drafting.
(8)	Drafting.
976 (1)	FA 2000 Sch.20 paras.1(1), 13; Annex 1, Change 80.
(2)	FA 2000 Sch.20 para.1(1); Annex 1, Change 81.
(3)	FA 2000 Sch.20 para.1(1).
(4)	FA 2000 Sch.20 para.13.
(5)	FA 2000 Sch.20 para.13.
(6)	FA 2000 Sch.20 para.13.
(7)	FA 2000 Sch.20 para.13.
(8)	FA 2000 Sch.20 para.13.
(9)	Drafting.
977 (1)	FA 2000 Sch.20 paras.1(1), 14(1); Annex 1, Change 80.
(2)	FA 2000 Sch.20 para.1(1); Annex 1, Change 81.
(3)	FA 2000 Sch.20 para.1(1).
(4)	FA 2000 Sch.20 para.14(1).
(5)	FA 2000 Sch.20 para.14(2).
(6)	FA 2000 Sch.20 para.14(2).
(7)	FA 2000 Sch.20 para.14(2).
(8)	FA 2000 Sch.20 para.14(3).
(9)	Drafting.
(10)	Drafting.
978 (1)	FA 2000 Sch.20 para.14(4).
(2)	FA 2000 Sch.20 para.14(5).
(3)	FA 2000 Sch.20 para.14(6).

<i>Provision</i>	<i>Origin</i>
979 (1)	FA 2000 Sch.20 para.23(1).
(2)	FA 2000 Sch.20 para.23(2).
(3)	FA 2000 Sch.20 para.23(3), (4).
(4)	FA 2000 Sch.20 para.23(3).
(5)	FA 2000 Sch.20 para.23(3).
980 (1)	FA 2000 Sch.20 para.22.
(2)	FA 2000 Sch.20 para.22.
(3)	FA 2000 Sch.20 para.22.
981 (1)	FA 2000 Sch.20 para.1(1).
(2)	FA 2000 Sch.20 para.1(1); Annex 1, Change 82.
(3)	FA 2000 Sch.20 para.1(1).
(4)	Drafting.
(5)	FA 2000 Sch.20 para.1(2).
(6)	FA 2000 Sch.20 para.1(3).
(7)	FA 2000 Sch.20 para.1(3A).
(8)	Drafting.
982	Drafting.
983 (1)	FA 2000 Sch.20 para.3(1).
(2)	FA 2000 Sch.20 para.3(4).
(3)	FA 2000 Sch.20 para.3(3).
(4)	FA 2000 Sch.20 para.3(5).
(5)	FA 2000 Sch.20 para.3(6).
(6)	FA 2000 Sch.20 para.3(7).
(7)	Drafting.
984 (1)	FA 2000 Sch.20 para.3(1), (3), (4).
(2)	FA 2000 Sch.20 para.3(3).
(3)	FA 2000 Sch.20 paras.3(3), 9(2).
(4)	FA 2000 Sch.20 para.3(5).
(5)	FA 2000 Sch.20 para.3(6).
(6)	FA 2000 Sch.20 para.3(7).
(7)	Drafting.
985 (1)	FA 2000 Sch.20 para.15(1).
(2)	FA 2000 Sch.20 para.15(1).
(3)	Drafting.
(4)	FA 2000 Sch.20 para.18(1).

<i>Provision</i>	<i>Origin</i>
(5)	Drafting.
986 (1)	FA 2000 Sch.20 para.15(2).
(2)	FA 2000 Sch.20 para.15(3).
(3)	FA 2000 Sch.20 para.15(3).
987 (1)	Drafting.
(2)	FA 2000 Sch.20 para.15(4).
(3)	FA 2000 Sch.20 para.15(5).
988 (1)	FA 2000 Sch.20 para.16(1).
(2)	FA 2000 Sch.20 para.16(2).
(3)	FA 2000 Sch.20 para.16(3).
989 (1)	FA 2000 Sch.20 para.17(1).
(2)	FA 2000 Sch.20 para.17(1).
(3)	FA 2000 Sch.20 para.17(1).
(4)	FA 2000 Sch.20 para.17(1).
(5)	FA 2000 Sch.20 para.17(1).
990 (1)	Drafting.
(2)	FA 2000 Sch.20 para.18(2).
(3)	FA 2000 Sch.20 para.18(2).
(4)	FA 2000 Sch.20 para.18(3).
(5)	FA 2000 Sch.20 para.18(3).
(6)	FA 2000 Sch.20 para.18(4).
(7)	FA 2000 Sch.20 para.18(4).
991	FA 2000 Sch.20 para.20.
992 (1)	FA 2000 Sch.20 para.19(1).
(2)	FA 2000 Sch.20 para.19(1), (2).
(3)	FA 2000 Sch.20 para.19(2).
993 (1)	FA 2002 Sch.12 paras.7(1), 11(2); Annex 1, Change 80.
(2)	FA 2002 Sch.12 para.7(1); Annex 1, Change 81.
(3)	FA 2002 Sch.12 para.7(1).
(4)	FA 2002 Sch.12 para.11(2), (3).
(5)	FA 2002 Sch.12 para.11(2).
(6)	FA 2002 Sch.12 para.11(2).
(7)	FA 2002 Sch.12 para.11(2).
(8)	Drafting.
(9)	Drafting.

<i>Provision</i>	<i>Origin</i>
994 (1)	FA 2002 Sch.12 para.7(1).
(2)	FA 2002 Sch.12 para.7(1); Annex 1, Change 82.
(3)	FA 2002 Sch.12 para.7(2).
(4)	FA 2002 Sch.12 para.7(3).
(5)	FA 2002 Sch.12 para.7(3).
995 (1)	FA 2002 Sch.12 para.8.
(2)	FA 2002 Sch.12 para.8.
(3)	FA 2002 Sch.12 para.8.
(4)	FA 2002 Sch.12 para.8.
996 (1)	Drafting.
(2)	FA 2002 Sch.12 para.9(1).
(3)	FA 2002 Sch.12 para.9(2).
(4)	FA 2002 Sch.12 para.9(3).
(5)	Drafting.
997 (1)	Drafting.
(2)	FA 2002 Sch.12 para.10(1).
(3)	FA 2002 Sch.12 para.10(2).
(4)	FA 2002 Sch.12 para.10(3).
(5)	Drafting.
998 (1)	FA 2002 Sch.12 paras.10A(1), 11(2); Annex 1, Change 80.
(2)	FA 2002 Sch.12 para.10A(1); Annex 1, Change 81.
(3)	FA 2002 Sch.12 para.10A(1).
(4)	FA 2002 Sch.12 para.11(2), (3).
(5)	FA 2002 Sch.12 para.11(2).
(6)	FA 2002 Sch.12 para.11(2).
(7)	FA 2002 Sch.12 para.11(2).
(8)	Drafting.
(9)	Drafting.
999	FA 2002 Sch.12 para.10A(2).
1000	FA 2002 Sch.12 para.10B.
1001 (1)	FA 2002 Sch.12 para.10B.
(2)	FA 2002 Sch.12 para.10B.
(3)	FA 2002 Sch.12 para.10B.
(4)	FA 2002 Sch.12 para.10B.

<i>Provision</i>	<i>Origin</i>
(5)	FA 2002 Sch.12 para.10B.
(6)	FA 2002 Sch.12 para.10B.
(7)	Drafting.
1002 (1)	FA 2002 Sch.12 para.10B.
(2)	FA 2002 Sch.12 para.10B.
(3)	FA 2002 Sch.12 para.10B.
(4)	FA 2002 Sch.12 para.10B.
(5)	FA 2002 Sch.12 para.10B.
(6)	FA 2002 Sch.12 para.10B.
(7)	FA 2002 Sch.12 para.10B.
(8)	Drafting.
1003 (1)	FA 2002 Sch.12 paras.1(1), 11(2); Annex 1, Change 80.
(2)	FA 2002 Sch.12 para.1(1).
(3)	FA 2002 Sch.12 para.1(1).
(4)	FA 2002 Sch.12 para.11(2).
(5)	FA 2002 Sch.12 para.11(2).
(6)	FA 2002 Sch.12 para.11(2).
(7)	FA 2002 Sch.12 para.11(2), (3).
(8)	Drafting.
(9)	Drafting.
1004 (1)	FA 2002 Sch.12 para.1(1).
(2)	FA 2002 Sch.12 para.1(1); Annex 1, Change 82.
(3)	FA 2002 Sch.12 para.1(2).
(4)	FA 2002 Sch.12 para.1(2).
(5)	Drafting.
1005	FA 2002 Sch.12 para.3.
1006 (1)	FA 2002 Sch.12 para.4(1).
(2)	FA 2002 Sch.12 para.4(3).
(3)	FA 2002 Sch.12 para.4(2), (4).
(4)	FA 2002 Sch.12 para.4(6).
(5)	FA 2002 Sch.12 para.4(6).
(6)	Drafting.
1007 (1)	FA 2002 Sch.12 para.5(1).
(2)	FA 2002 Sch.12 para.5(2).
(3)	FA 2002 Sch.12 para.5(3).

<i>Provision</i>	<i>Origin</i>
(4)	FA 2002 Sch.12 para.5(4).
(5)	FA 2002 Sch.12 para.5(6).
(6)	FA 2002 Sch.12 para.5(6).
(7)	Drafting.
1008 (1)	FA 2002 Sch.12 para.6(1).
(2)	FA 2002 Sch.12 para.6(2).
(3)	FA 2002 Sch.12 para.6(3).
(4)	FA 2002 Sch.12 para.6(4).
(5)	FA 2002 Sch.12 para.6(5).
(6)	FA 2002 Sch.12 para.6(5).
1009 (1)	FA 2002 Sch.12 para.13(1).
(2)	FA 2002 Sch.12 para.13(2).
(3)	FA 2002 Sch.12 para.13(4).
(4)	FA 2002 Sch.12 para.13(3).
1010 (1)	FA 2002 Sch.12 para.14(1).
(2)	FA 2002 Sch.12 para.14(2).
(3)	FA 2002 Sch.12 para.14(2).
(4)	FA 2002 Sch.12 para.14(3).
1011 (1)	FA 2002 Sch.12 para.12; Annex 1, Change 81.
(2)	FA 2002 Sch.12 para.12.
(3)	Drafting.
1012 (1)	FA 2002 Sch.12 para.15(1).
(2)	FA 2002 Sch.12 para.15(1).
(3)	FA 2002 Sch.12 para.15(2), (4); drafting.
(4)	FA 2002 Sch.12 para.15(3).
(5)	FA 2002 Sch.12 para.15(3), (4).
1013 (1)	FA 2000 Sch.20 para.21(1); FA 2002 Sch.12 para.16(1).
(2)	FA 2000 Sch.20 para.21(1); FA 2002 Sch.12 para.16(1).
(3)	FA 2000 Sch.20 para.21(2); FA 2002 Sch.12 para.16(2).
(4)	FA 2000 Sch.20 para.21(3); FA 2002 Sch.12 para.16(3).
1014 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
(5)	Drafting.

<i>Provision</i>	<i>Origin</i>
(6)	Drafting.
(7)	Drafting.
(8)	Drafting.
(9)	Drafting.
(10)	Drafting.
1015 (1)	FA 2002 Sch.13 para.4(1).
(2)	FA 2002 Sch.13 para.4(2).
(3)	FA 2002 Sch.13 para.4(3).
(4)	FA 2002 Sch.13 para.4(4).
1016 (1)	FA 2002 Sch.13 paras.1(1), 14(1), 21(1), (2); Annex 1, Change 80.
(2)	FA 2002 Sch.13 paras.1(1), 14(1), 21(1).
(3)	FA 2002 Sch.13 para.1(1).
(4)	FA 2002 Sch.13 paras.14(1), 21(2).
(5)	FA 2002 Sch.13 paras.14(1), 21(2).
(6)	FA 2002 Sch.13 paras.14(1), 21(2), (3).
(7)	Drafting.
(8)	Drafting.
(9)	Drafting.
1017 (1)	FA 2002 Sch.13 paras.13, 14(1); Annex 1, Change 81.
(2)	FA 2002 Sch.13 para.14(2).
(3)	FA 2002 Sch.13 para.14(3).
(4)	FA 2002 Sch.13 para.15A(1), (2).
(5)	FA 2002 Sch.13 para.14(2).
(6)	FA 2002 Sch.13 para.14(2).
(7)	Drafting.
(8)	Drafting.
1018 (1)	FA 2002 Sch.13 paras.13, 14(1), 15A(1); Annex 1, Change 81.
(2)	FA 2002 Sch.13 paras.15(7), 15A(2).
1019 (1)	FA 2002 Sch.13 para.21(1), (2).
(2)	FA 2002 Sch.13 para.21(2), (3).
(3)	FA 2002 Sch.13 para.21(2).
(4)	FA 2002 Sch.13 para.21(3).
(5)	FA 2002 Sch.13 para.21(4).
(6)	Drafting.

<i>Provision</i>	<i>Origin</i>
	Drafting.
1020 (7)	
(1)	FA 2002 Sch.13 paras.1(1), 15(1); Annex 1, Change 80.
(2)	FA 2002 Sch.13 para.13; Annex 1, Change 81.
(3)	FA 2002 Sch.13 para.1(1).
(4)	FA 2002 Sch.13 para.15(1).
(5)	FA 2002 Sch.13 para.15(1).
(6)	FA 2002 Sch.13 para.15(1).
(7)	FA 2002 Sch.13 para.15(1).
(8)	FA 2002 Sch.13 paras.15(2), (7), 15A(1), (3).
(9)	FA 2002 Sch.13 para.15(3).
(10)	Drafting.
(11)	Drafting.
1021 (1)	FA 2002 Sch.13 paras.13, 14(1), 15A(1); Annex 1, Change 81.
(2)	FA 2002 Sch.13 para.15A(3).
1022 (1)	FA 2002 Sch.13 para.15(4).
(2)	FA 2002 Sch.13 para.15(4).
(3)	FA 2002 Sch.13 para.15(4).
1023 (1)	FA 2002 Sch.13 para.15(5).
(2)	FA 2002 Sch.13 para.15(5).
(3)	FA 2002 Sch.13 para.15(6).
(4)	FA 2002 Sch.13 para.15(6).
(5)	FA 2002 Sch.13 para.15(6).
1024 (1)	FA 2002 Sch.13 para.1(1).
(2)	FA 2002 Sch.13 para.1(1); Annex 1, Change 82.
(3)	Drafting.
(4)	Drafting.
1025	FA 2002 Sch.13 para.2(1).
1026 (1)	FA 2002 Sch.13 para.2(2); Annex 1, Change 81.
(2)	FA 2002 Sch.13 para.2(3).
(3)	FA 2002 Sch.13 para.2(3).
(4)	FA 2002 Sch.13 para.2(4).
1027 (1)	FA 2002 Sch.13 para.2(2).
(2)	FA 2002 Sch.13 para.2(3).
(3)	Drafting.

<i>Provision</i>	<i>Origin</i>
(4)	FA 2002 Sch.13 para.2(4).
1028 (1)	FA 2002 Sch.13 para.3(1).
(2)	FA 2002 Sch.13 para.3(2).
(3)	FA 2002 Sch.13 para.3(3).
(4)	FA 2002 Sch.13 para.3(5).
(5)	FA 2002 Sch.13 para.3(6).
(6)	FA 2002 Sch.13 para.3(7).
(7)	Drafting.
1029 (1)	FA 2002 Sch.13 paras.6(2), (3), 7(1), (3), 8(1), 11.
(2)	FA 2002 Sch.13 paras.6(2), (3).
(3)	FA 2002 Sch.13 para.6(3).
(4)	FA 2002 Sch.13 paras.7(2), (3).
(5)	FA 2002 Sch.13 para.7(4).
(6)	FA 2002 Sch.13 para.7(6).
(7)	Drafting.
1030 (1)	FA 2002 Sch.13 para.12(1).
(2)	FA 2002 Sch.13 para.12(2).
(3)	FA 2002 Sch.13 para.12(3).
1031 (1)	FA 2002 Sch.13 para.16(1); Annex 1, Change 81.
(2)	FA 2002 Sch.13 para.16(1).
(3)	Drafting.
(4)	FA 2002 Sch.13 para.18(1).
(5)	Drafting.
1032 (1)	FA 2002 Sch.13 para.16(2).
(2)	FA 2002 Sch.13 para.16(3).
(3)	FA 2002 Sch.13 para.16(3).
(4)	FA 2002 Sch.13 paras.15(7), 16(3), (6), 16A(1).
(5)	FA 2002 Sch.13 paras.15(7), 16(6), 16A(1).
(6)	FA 2002 Sch.13 para.16(3).
1033 (1)	Drafting.
(2)	FA 2002 Sch.13 para.16(4).
(3)	FA 2002 Sch.13 para.16(5).
1034 (1)	FA 2002 Sch.13 para.17(1).
(2)	FA 2002 Sch.13 para.17(1).
(3)	FA 2002 Sch.13 para.17(2).

<i>Provision</i>	<i>Origin</i>
(4)	FA 2002 Sch.13 para.17(3).
(5)	FA 2002 Sch.13 para.17(4).
1035 (1)	FA 2002 Sch.13 para.17(5).
(2)	FA 2002 Sch.13 para.17(5).
(3)	FA 2002 Sch.13 para.17(5).
(4)	FA 2002 Sch.13 para.17(5).
(5)	FA 2002 Sch.13 para.17(5).
1036 (1)	Drafting.
(2)	FA 2002 Sch.13 para.18(2).
(3)	FA 2002 Sch.13 para.18(2).
(4)	FA 2002 Sch.13 para.18(3).
(5)	FA 2002 Sch.13 para.18(3).
(6)	FA 2002 Sch.13 para.18(4).
(7)	FA 2002 Sch.13 para.18(4).
1037	FA 2002 Sch.13 para.20.
1038 (1)	FA 2002 Sch.13 para.19(1).
(2)	FA 2002 Sch.13 para.19(1), (2).
(3)	FA 2002 Sch.13 para.19(2).
1039 (1)	FA 2002 Sch.13 para.25(1).
(2)	FA 2002 Sch.13 para.25(1).
(3)	FA 2002 Sch.13 para.25(2); drafting.
1040 (1)	Drafting.
(2)	FA 2002 Sch.13 para.25(4); Annex 1, Change 81.
(3)	FA 2002 Sch.13 para.25(4).
(4)	FA 2002 Sch.13 para.25(4).
(5)	FA 2002 Sch.13 para.25(4).
1041 (1)	FA 2002 Sch.13 para.24(1).
(2)	FA 2002 Sch.13 para.24(1).
(3)	FA 2002 Sch.13 para.24(2).
(4)	FA 2002 Sch.13 para.24(3).
1042 (1)	FA 2000 Sch.20 para.2(1); FA 2002 Sch.12 para.2(1), Sch.13 para.5(3).
(2)	FA 2000 Sch.20 para.2(2); FA 2002 Sch.12 para.2(2), Sch.13 para.5(3).
(3)	Drafting.

<i>Provision</i>	<i>Origin</i>
1043 (1)	Drafting. FA 2000 Sch.20 para.2(1); FA 2002 Sch.12 para.2(1), Sch.13 para.5(3).
(3)	FA 2000 Sch.20 para.2(1); FA 2002 Sch.12 para.2(1), Sch.13 para.5(3).
(4)	FA 2000 Sch.20 para.2(1); FA 2002 Sch.12 para.2(1), Sch.13 para.5(3).
(5)	FA 2000 Sch.20 para.2(1); FA 2002 Sch.12 para.2(1), Sch.13 para.5(3).
(6)	FA 2000 Sch.20 para.2(1); FA 2002 Sch.12 para.2(1), Sch.13 para.5(3).
(7)	FA 2000 Sch.20 para.2(1); FA 2002 Sch.12 para.2(1), Sch.13 para.5(3).
1044	FA 2002 Sch.13 paras.15A(4), 16A(2).
1045	FA 2002 Sch.12 para.2(1); drafting.
1046 (1)	FA 2000 Sch.20 para.5(1); FA 2002 Sch.12 para.17, Sch.13 para.5(3).
(2)	FA 2000 Sch.20 para.5(1); FA 2002 Sch.12 para.17, Sch.13 para.5(3); Annex 1, Change 83.
(3)	FA 2000 Sch.20 para.5(1); FA 2002 Sch.12 para.17, Sch.13 para.5(3); Annex 1, Change 83.
(4)	FA 2000 Sch.20 para.5(1); FA 2002 Sch.12 para.17, Sch.13 para.5(3).
(5)	FA 2000 Sch.20 para.5(1); FA 2002 Sch.12 para.17, Sch.13 para.5(3).
(6)	FA 2000 Sch.20 para.5(1A); FA 2002 Sch.12 para.17, Sch.13 para.5(3).
(7)	FA 2000 Sch.20 para.5(1A); FA 2002 Sch.12 para.17, Sch.13 para.5(3).
1047 (1)	Drafting.
(2)	FA 2000 Sch.20 para.5(2); FA 2002 Sch.12 para.17, Sch.13 para.5(3).
(3)	FA 2000 Sch.20 para.5(3); FA 2002 Sch.12 para.17, Sch.13 para.5(3).
(4)	FA 2000 Sch.20 para.5(3); FA 2002 Sch.12 para.17, Sch.13 para.5(3).
(5)	FA 2000 Sch.20 para.5(4); FA 2002 Sch.12 para.17, Sch.13 para.5(3).
(6)	FA 2000 Sch.20 para.5(4); FA 2002 Sch.12 para.17, Sch.13 para.5(3).

<i>Provision</i>	<i>Origin</i>
1048 (1)	FA 2000 Sch.20 para.6(1); FA 2002 Sch.12 para.17, Sch.13 para.5(3).
(2)	FA 2000 Sch.20 para.6(2); FA 2002 Sch.12 para.17, Sch.13 para.5(3).
1049 (1)	Drafting.
(2)	FA 2000 Sch.20 para.6(3); FA 2002 Sch.12 para.17, Sch.13 para.5(3).
(3)	FA 2000 Sch.20 para.6(4); FA 2002 Sch.12 para.17, Sch.13 para.5(3).
(4)	FA 2000 Sch.20 para.6(4); FA 2002 Sch.12 para.17, Sch.13 para.5(3).
(5)	FA 2000 Sch.20 para.6(5); FA 2002 Sch.12 para.17, Sch.13 para.5(3).
(6)	FA 2000 Sch.20 para.6(5); FA 2002 Sch.12 para.17, Sch.13 para.5(3).
1050 (1)	FA 2000 Sch.20 para.6A(1); FA 2002 Sch.12 para.17, Sch.13 para.5(3).
(2)	FA 2000 Sch.20 para.6A(2); FA 2002 Sch.12 para.17, Sch.13 para.5(3).
1051 (1)	FA 2000 Sch.20 para.8A(3); FA 2002 Sch.12 para.17, Sch.13 para.5(3).
(2)	Drafting.
(3)	Drafting.
1052 (1)	FA 2000 Sch.20 para.8B; FA 2002 Sch.12 para.17, Sch.13 para.5(3).
(2)	FA 2000 Sch.20 para.8B; FA 2002 Sch.12 para.17, Sch.13 para.5(3).
(3)	FA 2000 Sch.20 para.8B; FA 2002 Sch.12 para.17, Sch.13 para.5(3).
(4)	FA 2000 Sch.20 para.8B; FA 2002 Sch.12 para.17, Sch.13 para.5(3).
(5)	FA 2000 Sch.20 para.8B; FA 2002 Sch.12 para.17, Sch.13 para.5(3).
(6)	FA 2000 Sch.20 para.8B; FA 2002 Sch.12 para.17, Sch.13 para.5(3).
(7)	FA 2000 Sch.20 para.8B; FA 2002 Sch.12 para.17, Sch.13 para.5(3).
(8)	FA 2000 Sch.20 para.8B; FA 2002 Sch.12 para.17, Sch.13 para.5(3).

<i>Provision</i>	<i>Origin</i>
1053 (1)	FA 2000 Sch.20 para.8C(1); FA 2002 Sch.12 para.17, Sch.13 para.5(3).
(2)	FA 2000 Sch.20 para.8C(1); FA 2002 Sch.12 para.17, Sch.13 para.5(3).
(3)	FA 2000 Sch.20 para.8C(2); FA 2002 Sch.12 para.17, Sch.13 para.5(3).
(4)	FA 2000 Sch.20 para.8C(2); FA 2002 Sch.12 para.17, Sch.13 para.5(3).
(5)	FA 2000 Sch.20 para.8C(3); FA 2002 Sch.12 para.17, Sch.13 para.5(3).
(6)	FA 2000 Sch.20 para.8C(4); FA 2002 Sch.12 para.17, Sch.13 para.5(3).
(7)	FA 2000 Sch.20 para.8C(5); FA 2002 Sch.12 para.17, Sch.13 para.5(3).
1054 (1)	FA 2000 Sch.20 para.8D(1); FA 2002 Sch.12 para.17, Sch.13 para.5(3).
(2)	FA 2000 Sch.20 para.8D(2); FA 2002 Sch.12 para.17, Sch.13 para.5(3).
(3)	FA 2000 Sch.20 para.8D(3); FA 2002 Sch.12 para.17, Sch.13 para.5(3).
(4)	FA 2000 Sch.20 para.8D(4); FA 2002 Sch.12 para.17, Sch.13 para.5(3).
(5)	FA 2000 Sch.20 para.8D(5); FA 2002 Sch.12 para.17, Sch.13 para.5(3).
1055 (1)	FA 2000 Sch.20 para.8E; FA 2002 Sch.12 para.17, Sch.13 para.5(3).
(2)	FA 2000 Sch.20 para.8E; FA 2002 Sch.12 para.17, Sch.13 para.5(3).
1056 (1)	Drafting.
(2)	FA 2000 Sch.20 para.8A(4); FA 2002 Sch.12 para.17, Sch.13 para.5(3).
(3)	FA 2000 Sch.20 para.8A(5); FA 2002 Sch.12 para.17, Sch.13 para.5(3).
(4)	FA 2000 Sch.20 para.8A(5); FA 2002 Sch.12 para.17, Sch.13 para.5(3).
(5)	FA 2000 Sch.20 para.8A(6); FA 2002 Sch.12 para.17, Sch.13 para.5(3).
(6)	FA 2000 Sch.20 para.8A(6); FA 2002 Sch.12 para.17, Sch.13 para.5(3).
1057 (1)	FA 2000 Sch.20 para.9(2); FA 2002 Sch.13 para.6(2).
(2)	Drafting.
(3)	Drafting.

<i>Provision</i>	<i>Origin</i>
1058 (1)	FA 2000 Sch.20 para.10(1); FA 2002 Sch.12 para.10B, Sch.13 para.8(1).
(2)	FA 2000 Sch.20 para.10(1); FA 2002 Sch.12 para.10B, Sch.13 para.8(1).
(3)	FA 2000 Sch.20 para.10(2); FA 2002 Sch.12 para.10B, Sch.13 para.9(1), (2), (3), (4).
(4)	FA 2000 Sch.20 para.10(2); FA 2002 Sch.12 para.10B, Sch.13 para.8(2).
(5)	FA 2000 Sch.20 para.10(3); FA 2002 Sch.12 para.10B, Sch.13 para.9(3), (4).
(6)	FA 2000 Sch.20 para.10(4); FA 2002 Sch.12 para.10B, Sch.13 para.8(3).
1059 (1)	FA 2000 Sch.20 para.11(1); FA 2002 Sch.12 para.10B, Sch.13 para.10(1).
(2)	FA 2000 Sch.20 para.11(2); FA 2002 Sch.12 para.10B, Sch.13 para.10(2).
(3)	FA 2000 Sch.20 para.11(3); FA 2002 Sch.12 para.10B, Sch.13 para.10(3).
(4)	FA 2000 Sch.20 para.11(4); FA 2002 Sch.12 para.10B, Sch.13 para.10(4).
(5)	FA 2000 Sch.20 para.11(5); FA 2002 Sch.12 para.10B, Sch.13 para.10(5).
1060 (1)	FA 2000 Sch.20 para.12; FA 2002 Sch.12 para.10B, Sch.13 para.11.
(2)	FA 2000 Sch.20 para.12; FA 2002 Sch.12 para.10B, Sch.13 para.11.
1061	FA 2000 Sch.20 para.7.
1062 (1)	FA 2000 Sch.20 para.8(1); FA 2002 Sch.12 para.17, Sch.13 para.5(3).
(2)	FA 2000 Sch.20 para.8(2); FA 2002 Sch.12 para.17, Sch.13 para.5(3).
(3)	FA 2000 Sch.20 para.8(2); FA 2002 Sch.12 para.17, Sch.13 para.5(3).
(4)	FA 2000 Sch.20 para.8(3); FA 2002 Sch.12 para.17, Sch.13 para.5(3).
1063 (1)	FA 2000 Sch.20 para.25(3); FA 2002 Sch.13 para.27(3).
(2)	FA 2000 Sch.20 para.25(3); FA 2002 Sch.13 para.27(3).
1064	FA 2000 Sch.20 para.25(1); FA 2002 Sch.13 para.27(1).
1065	FA 2000 Sch.20 para.17(2); FA 2002 Sch.13 para.27(1).
1066 (1)	FA 2002 Sch.12 para.18(1).
(2)	FA 2002 Sch.12 para.18(2).

<i>Provision</i>	<i>Origin</i>
(3)	FA 2002 Sch.12 para.18(3).
(4)	FA 2002 Sch.12 para.18(3).
1067 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
(5)	Drafting.
(6)	Drafting.
(7)	Drafting.
(8)	Drafting.
1068 (1)	FA 2001 Sch.22 para.2(1).
(2)	FA 2001 Sch.22 para.2(2).
(3)	FA 2001 Sch.22 para.2(5).
(4)	FA 2001 Sch.22 para.2(3).
(5)	FA 2001 Sch.22 para.2(4).
(6)	FA 2001 Sch.22 para.2(6).
(7)	Drafting.
1069 (1)	FA 2001 Sch.22 para.3(1).
(2)	FA 2001 Sch.22 para.3(2).
(3)	FA 2001 Sch.22 para.3(3).
(4)	FA 2001 Sch.22 para.3(3).
1070 (1)	FA 2001 Sch.22 para.4(1).
(2)	FA 2001 Sch.22 para.4(2).
(3)	FA 2001 Sch.22 para.4(2), (3).
(4)	FA 2001 Sch.22 para.4(1), (4), (5).
(5)	FA 2001 Sch.22 para.4(1), (5).
(6)	FA 2001 Sch.22 para.4(6).
1071 (1)	FA 2001 Sch.22 para.1(1), (2).
(2)	ICTA s.21A(5); FA 2001 Sch.22 para.1(1).
(3)	FA 2001 Sch.22 para.1(1).
(4)	FA 2001 Sch.22 para.1(1).
(5)	FA 2001 Sch.22 para.1(2).
(6)	ICTA s.21A(5); FA 2001 Sch.22 para.1(2).
(7)	ICTA s.21A(5); FA 2001 Sch.22 para.1(3).
(8)	FA 2001 Sch.22 para.1(4).

<i>Provision</i>	<i>Origin</i>
1072 (1)	FA 2001 Sch.22 para.1(6).
(2)	FA 2001 Sch.22 para.1(7).
(3)	FA 2001 Sch.22 para.1(8).
1073 (1)	FA 2001 Sch.22 para.13; Annex 1, Change 80.
(2)	FA 2001 Sch.22 para.12(1).
(3)	FA 2001 Sch.22 para.12(1).
(4)	FA 2001 Sch.22 para.13.
(5)	FA 2001 Sch.22 paras.12(2), (3), 13.
(6)	FA 2001 Sch.22 para.13.
(7)	FA 2001 Sch.22 para.13.
(8)	FA 2001 Sch.22 para.13.
1074 (1)	FA 2001 Sch.22 paras.1(5), 12(4).
(2)	Drafting.
1075 (1)	FA 2001 Sch.22 para.14(1).
(2)	FA 2001 Sch.22 para.14(1).
(3)	FA 2001 Sch.22 para.17(5); drafting.
(4)	Drafting.
(5)	FA 2001 Sch.22 para.16(1).
(6)	Drafting.
1076 (1)	FA 2001 Sch.22 para.14(2).
(2)	FA 2001 Sch.22 para.14(3).
1077 (1)	FA 2001 Sch.22 para.14(4).
(2)	FA 2001 Sch.22 para.14(5).
(3)	FA 2001 Sch.22 para.14(6).
(4)	FA 2001 Sch.22 para.14(7).
(5)	FA 2001 Sch.22 para.14(8).
(6)	FA 2001 Sch.22 para.14(9).
(7)	FA 2001 Sch.22 para.14(9).
(8)	FA 2001 Sch.22 para.14(10).
1078 (1)	FA 2001 Sch.22 para.15(1).
(2)	FA 2001 Sch.22 para.15(2).
(3)	FA 2001 Sch.22 para.15(3).
1079 (1)	Drafting.
(2)	FA 2001 Sch.22 para.16(2).
(3)	FA 2001 Sch.22 para.16(2).

<i>Provision</i>	<i>Origin</i>
(4)	FA 2001 Sch.22 para.16(3).
(5)	FA 2001 Sch.22 para.16(3).
(6)	FA 2001 Sch.22 para.16(4).
(7)	FA 2001 Sch.22 para.16(4).
(8)	FA 2001 Sch.22 para.16(5).
1080	FA 2001 Sch.22 para.18.
1081 (1)	FA 2001 Sch.22 para.19.
(2)	FA 2001 Sch.22 para.19.
1082 (1)	FA 2001 Sch.22 para.17(1).
(2)	FA 2001 Sch.22 para.17(2).
(3)	FA 2001 Sch.22 para.17(3).
(4)	FA 2001 Sch.22 para.17(4).
(5)	Drafting.
1083 (1)	FA 2001 Sch.22 para.20.
(2)	FA 2001 Sch.22 para.20.
1084	FA 2001 Sch.22 para.21.
1085 (1)	FA 2001 Sch.22 paras.22(1), (2), 23(1).
(2)	FA 2001 Sch.22 para.22(1).
(3)	FA 2001 Sch.22 para.22(1).
(4)	FA 2001 Sch.22 para.22(1).
(5)	FA 2001 Sch.22 para.23(2).
(6)	FA 2001 Sch.22 para.23(2).
(7)	FA 2001 Sch.22 para.22(5).
1086	FA 2001 Sch.22 para.22(3).
1087 (1)	FA 2001 Sch.22 para.22(4).
(2)	Drafting.
1088 (1)	FA 2001 Sch.22 para.24(1).
(2)	FA 2001 Sch.22 para.24(1).
(3)	Drafting.
(4)	Drafting.
1089 (1)	FA 2001 Sch.22 para.24(2).
(2)	FA 2001 Sch.22 para.24(3).
(3)	FA 2001 Sch.22 para.24(3).
(4)	FA 2001 Sch.22 para.24(4).

<i>Provision</i>	<i>Origin</i>
1090 (1)	FA 2001 Sch.22 para.25(1).
(2)	FA 2001 Sch.22 para.25(2).
(3)	FA 2001 Sch.22 para.25(3).
1091 (1)	FA 2001 Sch.22 paras.26, 28.
(2)	FA 2001 Sch.22 paras.26, 28.
(3)	FA 2001 Sch.22 paras.26, 28.
1092 (1)	FA 2001 Sch.22 para.27(1).
(2)	FA 2001 Sch.22 para.27(1).
(3)	FA 2001 Sch.22 para.27(2); drafting.
1093 (1)	FA 2001 Sch.22 para.29(1).
(2)	FA 2001 Sch.22 para.29(1).
(3)	FA 2001 Sch.22 para.29(2).
(4)	FA 2001 Sch.22 para.29(3).
1094 (1)	FA 2001 Sch.22 para.5(1).
(2)	FA 2001 Sch.22 para.5(1); Annex 1, Change 83.
(3)	FA 2001 Sch.22 para.5(1); Annex 1, Change 83.
(4)	FA 2001 Sch.22 para.5(1).
(5)	FA 2001 Sch.22 para.5(1).
(6)	FA 2001 Sch.22 para.5(1); drafting.
(7)	FA 2001 Sch.22 para.5(1); drafting.
1095 (1)	FA 2001 Sch.22 para.5(2).
(2)	FA 2001 Sch.22 para.5(2).
(3)	FA 2001 Sch.22 para.5(3).
(4)	FA 2001 Sch.22 para.5(3); Annex 1, Change 84.
(5)	FA 2001 Sch.22 para.5(4).
(6)	FA 2001 Sch.22 para.5(4).
1096 (1)	FA 2001 Sch.22 para.6.
(2)	FA 2001 Sch.22 para.6.
1097 (1)	FA 2001 Sch.22 para.7(1).
(2)	FA 2001 Sch.22 para.7(2).
(3)	FA 2001 Sch.22 para.7(3).
(4)	FA 2001 Sch.22 para.7(3).
(5)	FA 2001 Sch.22 para.7(1).
1098 (1)	Drafting.
(2)	FA 2001 Sch.22 para.9(1).

<i>Provision</i>	<i>Origin</i>
(3)	FA 2001 Sch.22 para.9(2).
1099 (1)	FA 2001 Sch.22 para.10(1).
(2)	FA 2001 Sch.22 para.10(1).
(3)	FA 2001 Sch.22 para.10(2).
(4)	FA 2001 Sch.22 para.10(2).
(5)	FA 2001 Sch.22 para.10(3).
(6)	FA 2001 Sch.22 para.10(4).
1100 (1)	FA 2001 Sch.22 para.11.
(2)	FA 2001 Sch.22 para.11.
1101 (1)	FA 2001 Sch.22 para.8(1).
(2)	FA 2001 Sch.22 para.8(2).
1102 (1)	FA 2001 Sch.22 para.31(3).
(2)	Drafting.
1103	FA 2001 Sch.22 para.31(1), (2).
1104 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
(5)	Drafting.
(6)	Drafting.
1105 (1)	Drafting.
(2)	FA 2006 s.31(1).
(3)	FA 2006 s.31(2).
(4)	FA 2006 s.31(3).
(5)	FA 2006 s.31(4).
1106 (1)	FA 2006 s.32(1).
(2)	FA 2006 s.32(2).
(3)	FA 2006 s.32(3).
(4)	FA 2006 s.32(4).
(5)	FA 2006 s.32(5).
(6)	FA 2006 s.32(6).
(7)	FA 2006 s.32(7).
(8)	FA 2006 s.32(8).
(9)	FA 2006 s.32(9).

<i>Provision</i>	<i>Origin</i>
1107 (1)	FA 2006 s.33(1).
(2)	FA 2006 s.33(2).
(3)	FA 2006 s.33(3).
(4)	FA 2006 s.33(4).
1108 (1)	FA 2006 s.34(1).
(2)	FA 2006 s.34(2).
(3)	FA 2006 s.34(3).
1109 (1)	FA 2006 s.35(1).
(2)	FA 2006 s.35(2); Annex 1, Change 12.
(3)	FA 2006 s.35(3).
(4)	FA 2006 s.35(4).
1110	FA 2006 s.36.
1111	FA 2006 s.32(10); drafting.
1112 (1)	FA 2006 s.37, Sch.4 para.2.
(2)	FA 2006 Sch.4 para.2.
(3)	Drafting.
(4)	FA 2006 Sch.4 para.3.
1113 (1)	Drafting.
(2)	FA 2006 Sch.4 para.7(1).
(3)	FA 2006 Sch.4 para.7(2).
(4)	FA 2006 Sch.4 para.7(3).
1114 (1)	FA 2006 Sch.4 para.6(1).
(2)	FA 2006 Sch.4 para.6(2).
(3)	FA 2006 Sch.4 para.6(3).
1115 (1)	FA 2006 Sch.4 para.5(1).
(2)	FA 2006 Sch.4 para.5(2).
(3)	FA 2006 Sch.4 para.5(3).
1116 (1)	FA 2006 Sch.4 para.9(1).
(2)	FA 2006 Sch.4 para.9(2).
(3)	FA 2006 Sch.4 para.9(3).
(4)	FA 2006 Sch.4 para.9(4).
1117 (1)	FA 2006 Sch.4 para.4(1).
(2)	FA 2006 Sch.4 para.4(1).
(3)	FA 2006 Sch.4 para.4(2).
(4)	FA 2006 Sch.4 para.4(3).

<i>Provision</i>	<i>Origin</i>
1118	FA 2006 Sch.4 para.8; Annex 1, Change 12.
1119 (1)	Drafting.
(2)	FA 2006 s.38, Sch.5 para.1(1).
(3)	Drafting.
(4)	Drafting.
(5)	FA 2006 Sch.5 para.1(2).
(6)	Drafting.
1120 (1)	FA 2006 s.39(1).
(2)	FA 2006 s.39(2).
(3)	FA 2006 s.39(3).
(4)	FA 2006 s.39(4).
(5)	FA 2006 s.39(5).
1121	FA 2006 s.40.
1122 (1)	FA 2006 s.41(1).
(2)	FA 2006 s.41(2).
(3)	FA 2006 s.41(3).
1123 (1)	FA 2006 Sch.5 paras.1(1), 2.
(2)	FA 2006 Sch.5 para.2.
(3)	FA 2006 Sch.5 para.3(1).
(4)	FA 2006 Sch.5 para.3(2).
(5)	FA 2006 Sch.5 para.3(3).
1124 (1)	FA 2006 Sch.5 para.4(1).
(2)	FA 2006 Sch.5 para.4(2).
(3)	FA 2006 Sch.5 para.5.
(4)	FA 2006 Sch.5 para.4(3).
(5)	FA 2006 Sch.5 para.4(4).
1125 (1)	FA 2006 Sch.5 para.6(1).
(2)	FA 2006 Sch.5 para.6(2).
(3)	FA 2006 Sch.5 para.6(3).
(4)	FA 2006 Sch.5 para.6(4).
1126 (1)	FA 2006 Sch.5 para.7(1).
(2)	FA 2006 Sch.5 para.7(2).
(3)	FA 2006 Sch.5 para.8.
(4)	FA 2006 Sch.5 para.11.

<i>Provision</i>	<i>Origin</i>
1127 (1)	FA 2006 Sch.5 paras.9(1), 14.
(2)	FA 2006 Sch.5 para.9(2).
(3)	FA 2006 Sch.5 para.9(3).
(4)	FA 2006 Sch.5 paras.9(4), 14.
(5)	FA 2006 Sch.5 para.10.
1128 (1)	FA 2006 Sch.5 para.12(1).
(2)	FA 2006 Sch.5 para.12(2).
1129 (1)	FA 2006 Sch.5 para.13(1).
(2)	FA 2006 Sch.5 para.13(2).
(3)	FA 2006 Sch.5 para.13(3).
1130 (1)	FA 2006 Sch.5 para.24(1).
(2)	FA 2006 Sch.5 para.24(2).
(3)	FA 2006 Sch.5 para.24(3).
1131 (1)	FA 2006 Sch.5 para.25(1), (2).
(2)	FA 2006 Sch.5 para.25(3).
(3)	FA 2006 Sch.5 para.25(4).
(4)	FA 2006 Sch.5 para.25(5).
(5)	FA 2006 Sch.5 para.25(6).
(6)	FA 2006 Sch.5 para.25(7).
1132 (1)	Drafting.
(2)	FA 2006 s.43(3), s.44(5); drafting.
1133 (1)	FA 2006 s.43(1).
(2)	FA 2006 s.43(2).
1134 (1)	FA 2006 s.44(1).
(2)	FA 2006 s.44(2).
(3)	FA 2006 s.44(2).
(4)	FA 2006 s.44(3).
(5)	FA 2006 s.44(3).
(6)	FA 2006 s.44(4).
(7)	FA 2006 s.44(6).
1135 (1)	FA 2006 s.45(1), (6).
(2)	FA 2006 s.45(2), (6).
(3)	FA 2006 s.45(2); drafting.
(4)	FA 2006 s.45(3), (6).
(5)	FA 2006 s.45(3).

<i>Provision</i>	<i>Origin</i>
(6)	FA 2006 s.45(4); drafting.
(7)	FA 2006 s.45(5).
(8)	FA 2006 s.45(6).
1136 (1)	Drafting.
(2)	FA 2006 Sch.5 para.30(1); drafting.
(3)	FA 2006 Sch.5 para.30(2).
1137 (1)	FA 2006 Sch.5 para.31(1).
(2)	FA 2006 Sch.5 para.31(2).
(3)	FA 2006 Sch.5 para.31(3).
(4)	FA 2006 Sch.5 para.31(4).
(5)	FA 2006 Sch.5 para.31(5).
1138 (1)	FA 2006 Sch.5 para.32(1).
(2)	FA 2006 Sch.5 para.32(2).
(3)	FA 2006 Sch.5 para.32(3).
(4)	FA 2006 Sch.5 para.32(3).
1139 (1)	FA 2006 Sch.5 para.33(1).
(2)	FA 2006 Sch.5 para.33(2).
(3)	FA 2006 Sch.5 para.33(3).
(4)	FA 2006 Sch.5 para.33(3).
(5)	FA 2006 Sch.5 para.33(3).
1140	FA 2006 Sch.5 para.34.
1141 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
1142 (1)	ICTA s.130.
(2)	ICTA s.487(4); Annex 1, Change 85.
(3)	ICTA s.75(4).
1143 (1)	ICTA s.75(1).
(2)	ICTA s.75(4).
(3)	ICTA s.6(4), s.75(2), (3), s.834(2).
(4)	ICTA s.75(10).
(5)	Drafting.
1144 (1)	ICTA s.75(5).
(2)	ICTA s.75(5A).

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(3)	ICTA s.75(5A).
(4)	ICTA s.75(10).
(5)	ICTA s.75(11).
1145 (1)	ICTA s.75(3).
(2)	ICTA s.75(7), s.84A(2), s.85A(2), s.86(2), s.86A(2), s.88, s.90(1), s.579(3), s.588(4), s.589A(9); Annex 1, Change 86.
(3)	ICTA s.75(7), s.84A(2), s.85A(2), s.86(2), s.86A(2), s.88, s.90(1), s.579(3), s.588(4), s.589A(9); Annex 1, Change 86.
1146 (1)	ICTA s.75(6).
(2)	ICTA s.75(6).
(3)	ICTA s.75(6); drafting.
1147 (1)	ICTA s.75(8).
(2)	ICTA s.75(8), (9).
(3)	ICTA s.75(9).
(4)	Drafting.
1148 (1)	ICTA s.75A(1); drafting.
(2)	ICTA s.75A(9).
1149 (1)	ICTA s.75A(2).
(2)	ICTA s.75A(3), (4).
(3)	ICTA s.75A(5).
1150 (1)	ICTA s.75A(6).
(2)	ICTA s.75A(6).
1151 (1)	ICTA s.75A(7), (8); drafting.
(2)	ICTA s.75A(7), (8); drafting.
1152	ICTA s.75B(11).
1153 (1)	ICTA s.75B(1); drafting.
(2)	ICTA s.75B(2).
(3)	ICTA s.75B(4), (7).
(4)	ICTA s.75B(7).
(5)	ICTA s.75B(5).
(6)	ICTA s.75B(6).
1154 (1)	Drafting.
(2)	ICTA s.75B(3).
(3)	ICTA s.75B(3).

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1155 (1)	ICTA s.75B(9).
(2)	ICTA s.75B(9), (10).
(3)	ICTA s.75B(1), (3), s.578A(4).
1156	ICTA s.75(2), s.76B(1), s.79(2), s.79A(2), s.79B(2), s.86(1), s.86A(2), s.88, s.90(1), s.579(3), s.588(4), s.589A(8), (9); FA 1988 s.73(3).
1157 (1)	ICTA s.75(7).
(2)	ICTA s.75(7).
1158 (1)	FA 1988 s.73(3).
(2)	FA 1988 s.73(3).
1159 (1)	ICTA s.86(1), (3).
(2)	ICTA s.86(1), (2); Annex 1, Change 14.
(3)	ICTA s.86(1), (3).
1160 (1)	ICTA s.86A(1), (2).
(2)	ICTA s.86A(2).
(3)	ICTA s.86A(3).
(4)	ICTA s.86A(1A).
1161 (1)	ICTA s.589A(1), (7), (8), (9).
(2)	ICTA s.589A(8), (9).
(3)	ICTA s.589A(1).
(4)	ICTA s.589A(1A).
1162 (1)	ICTA s.588(1), (3), (4).
(2)	ICTA s.588(4).
(3)	ICTA s.588(1), (3); Annex 1, Change 16.
(4)	ICTA s.588(5), (6), (7).
1163 (1)	ICTA s.579(3), (5).
(2)	ICTA s.580(1); ERA 1996 s.166(2); ER(NI)O 1996 Art.201(2).
(3)	ICTA s.580(1); ERA 1996 s.166(2); ER(NI)O 1996 Art.201(2).
1164 (1)	ICTA s.579(3).
(2)	ICTA s.579(3).
(3)	ICTA s.579(3), s.580(1).
(4)	ICTA s.579(3A); Annex 1, Change 87.
1165 (1)	ICTA s.579(5).
(2)	ICTA s.579(5), s.580(1); Annex 1, Change 12.
(3)	ICTA s.579(5).

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1166 (1)	ICTA s.90(1), (4), s.580(1); Annex 1, Change 17.
(2)	ICTA s.90(1).
(3)	ICTA s.90(2), (4), s.580(1).
(4)	ICTA s.90(1); Annex 1, Changes 17 and 87.
1167 (1)	ICTA s.579(3), (6), s.580(1).
(2)	ICTA s.579(6); Annex 1, Change 15.
(3)	ICTA s.579(6).
1168 (1)	ICTA s.79(2), s.79A(2), s.79B(2).
(2)	ICTA s.79(2), s.79A(2), s.79B(2).
(3)	ICTA s.79(3), s.79A(3), s.79B(3); Annex 1, Change 18.
(4)	ICTA s.79(3), s.79A(3), s.79B(3).
(5)	Annex 1, Change 18.
(6)	Drafting.
1169 (1)	ICTA s.88.
(2)	ICTA s.88.
1170 (1)	ICTA s.76B(1).
(2)	ICTA s.76B(4); Annex 1, Change 22.
(3)	ICTA s.76B(3); Annex 1, Change 22.
1171 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
1172 (1)	ICTA s.75(2A).
(2)	ICTA s.75(2A).
(3)	ICTA s.75(2B).
(4)	ICTA s.75(2C).
(5)	ICTA s.75(2B), (11).
1173 (1)	FA 1989 s.44(1).
(2)	FA 1989 s.44(4).
(3)	FA 1989 s.44(1).
1174 (1)	FA 1989 s.44(2).
(2)	FA 1989 s.44(3).
(3)	FA 1989 s.44(5); Annex 1, Change 72.
(4)	FA 1989 s.44(6).
(5)	FA 1989 s.44(8).

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1175 (1)	ICTA s.577(1), (7), (8).
(2)	ICTA s.577(3); drafting
(3)	Annex 1, Change 98; drafting.
(4)	ICTA s.577(5), (7), (8).
1176 (1)	ICTA s.578A(1), (2).
(2)	ICTA s.578A(3).
(3)	ICTA s.75B(1), (3), s.578A(4); Annex 1, Change 88.
(4)	ICTA s.75B(1), (3), s.578A(4); Annex 1, Change 88.
(5)	ICTA s.578A(4).
(6)	ICTA s.578B(4).
(7)	ICTA s.578A(2A), (2B), s.578B(1), (2), (3); FA 2002 s.60(2); Annex 1, Change 10.
1177 (1)	ICTA s.93(1), (2).
(2)	ICTA s.93(1), (2), (3).
(3)	ICTA s.93(1), (2); drafting.
1178 (1)	ICTA s.79(9), s.79A(4), s.79B(4).
(2)	ICTA s.79(9), s.79A(4), s.79B(4).
(3)	Annex 1, Change 18.
1179 (1)	ICTA s.76B(2).
(2)	ICTA s.76B(5).
(3)	ICTA s.76A(5).
1180 (1)	ICTA s.75A(10).
(2)	ICTA s.75B(8), (10); drafting.
(3)	ICTA s.75A(10), s.75B(12).
1181 (1)	Drafting
(2)	Drafting.
1182 (1)	Drafting.
(2)	Annex 1, Changes 2 and 89; drafting.
(3)	Annex 1, Change 89; drafting.
(4)	ICTA s.114(1); drafting.
1183	ICTA s.111(1).
1184 (1)	Drafting.
(2)	Drafting.
(3)	ICTA s.114(1).
(4)	ICTA s.114(1), s.115(4).

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(5)	ICTA s.114(1).
(6)	Drafting
1185 (1)	ICTA s.114(1).
(2)	ICTA s.114(1).
1186 (1)	ICTA s.114(2); drafting.
(2)	ICTA s.114(2); drafting.
1187 (1)	Annex 1, Change 91.
(2)	Annex 1, Change 91.
(3)	Annex 1, Change 91.
(4)	Annex 1, Change 91.
(5)	Annex 1, Change 91.
1188 (1)	Annex 1, Change 91.
(2)	Annex 1, Change 91.
(3)	Annex 1, Change 91.
(4)	Annex 1, Change 91.
(5)	Annex 1, Change 91.
1189 (1)	ICTA s.114(2).
(2)	ICTA s.114(2).
1190 (1)	ICTA s.115(5).
(2)	ICTA s.115(5A); Annex 1, Change 92.
(3)	ICTA s.115(5B).
1191 (1)	ICTA s.21B; FA 2002 Sch.22 para.13(1).
(2)	FA 2002 Sch.22 para.13(2).
(3)	ICTA s.114(1); FA 2002 Sch.22 para.3(2); drafting.
(4)	ICTA s.21B, s.114(1); FA 2002 Sch.22 para.3(2); drafting.
(5)	Drafting.
1192 (1)	ICTA s.114(1); FA 2002 Sch.22 para.9(5); drafting.
(2)	FA 2002 Sch.22 para.13(2).
1193	ICTA s.21B; FA 2002 Sch.22 para.13(5).
1194 (1)	ICTA s.53(2); drafting.
(2)	ICTA s.15(1) (Sch.A para.1(3)); drafting.
(3)	ICTA s.70A(4); drafting.
1195 (1)	ICTA s.532; CAA 2001 s.558(1); drafting.
(2)	ICTA s.532; CAA 2001 s.558(1); drafting.
(3)	ICTA s.532; CAA 2001 s.558(1); drafting.

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(4)	ICTA s.532; CAA 2001 s.558(1); drafting.
(5)	ICTA s.532; CAA 2001 s.558(1); drafting.
(6)	ICTA s.532; CAA 2001 s.558(2), (3), (4); Annex 1, Change 94.
(7)	Drafting.
1196 (1)	ICTA s.525(3).
(2)	ICTA s.525(3).
(3)	ICTA s.525(4).
(4)	Drafting.
1197 (1)	ICTA s.118ZA(1); Annex 1, Change 2.
(2)	ICTA s.118ZA(2).
(3)	ICTA s.118ZA(3).
(4)	ICTA s.118ZA(4).
1198 (1)	ICTA s.584(1).
(2)	Drafting.
(3)	ICTA s.584(1); Annex 1, Change 95.
(4)	ICTA s.584(1).
1199 (1)	ICTA s.584(1), (2).
(2)	Drafting.
(3)	ICTA s.584(5).
(4)	ICTA s.584(5).
(5)	ICTA s.584(6).
1200 (1)	ICTA s.584(2A), (5).
(2)	ICTA s.584(5).
(3)	ICTA s.584(2A).
(4)	ICTA s.584(2A), (5); Annex 1, Change 96.
(5)	ICTA s.584(2A), (5); Annex 1, Change 96.
(6)	Drafting.
1201 (1)	ICTA s.584(4).
(2)	ICTA s.584(4).
(3)	ICTA s.584(4).
(4)	ICTA s.584(4); Annex 1, Change 19.
1202 (1)	ICTA s.584(8).
(2)	ICTA s.584(8); drafting.
(3)	ICTA s.584(8).

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1203 (1)	FA 1996 s.154(2).
(2)	Drafting.
(3)	FA 1996 s.154(2).
(4)	FA 1996 s.154(3).
(5)	FA 1996 s.154(5).
(6)	Drafting.
1204 (1)	FA 1996 s.154(8); FA 1998 s.161(1), (4), (7).
(2)	Drafting.
(3)	FA 1996 s.154(8); FA 1998 s.161(1), (4).
(4)	FA 1996 s.154(8); FA 1998 s.161(1), (4), (5).
(5)	FA 1996 s.154(8); FA 1998 s.161(1), (4), (5), (7).
(6)	FA 1998 s.161(6).
1205 (1)	ICTA s.46(1), (3).
(2)	ICTA s.46(3); Annex 1, Change 97.
(3)	ICTA s.46(6).
(4)	ICTA s.46(4); drafting.
1206 (1)	ICTA s.46(1), (4).
(2)	ICTA s.46(4).
(3)	ICTA s.46(4).
(4)	ICTA s.46(3); Annex 1, Change 97.
(5)	ICTA s.46(5); Annex 1, Change 1.
(6)	ICTA s.46(7).
1207	ICTA s.46(2).
1208 (1)	ICTA s.578(1); Annex 1, Change 15.
(2)	ICTA s.578(1).
(3)	ICTA s.578(2).
1209 (1)	ICTA s.208.
(2)	ICTA s.208.
(3)	Strand Options and Futures Ltd v Vojak [2004] STC 64.
(4)	ICTA s.208.
(5)	Drafting.
1210	ICTA s.827(2).
1211	FA 2000 s.143(2).
1212 (1)	FA 1989 s.43(1).
(2)	FA 1989 s.43(4).

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(3)	FA 1989 s.43(1).
(4)	Drafting.
1213 (1)	FA 1989 s.43(2).
(2)	FA 1989 s.43(3).
(3)	FA 1989 s.43(5); Annex 1, Change 72.
(4)	FA 1989 s.43(6).
(5)	FA 1989 s.43(7).
1214 (1)	FA 2003 Sch.24 para.1(1).
(2)	FA 2003 Sch.24 para.1(3).
(3)	FA 2003 Sch.24 para.1(4).
(4)	FA 2003 Sch.24 para.8.
(5)	FA 2003 Sch.24 para.8.
(6)	Drafting.
1215 (1)	FA 2003 Sch.24 para.1(2).
(2)	FA 2003 Sch.24 para. 9(1).
1216 (1)	FA 2003 Sch.24 para.2(1).
(2)	FA 2003 Sch.24 para.2(1).
(3)	FA 2003 Sch.24 para.2(1), (3).
(4)	FA 2003 Sch.24 para.2(1).
(5)	FA 2003 Sch.24 para. 2(1).
(6)	FA 2003 Sch.24 para.2(1).
(7)	FA 2003 Sch.24 para.2(2), (4).
1217 (1)	FA 2003 Sch.24 para.2(5).
(2)	FA 2003 Sch.24 para.5(1), (2).
(3)	FA 2003 Sch.24 para.5(3).
1218 (1)	FA 2003 Sch.24 para.4(1).
(2)	FA 2003 Sch.24 para.4(1).
(3)	FA 2003 Sch.24 para.4(2).
(4)	FA 2003 Sch.24 para.4(2).
(5)	FA 2003 Sch.24 para.4(3).
1219 (1)	FA 2003 Sch.24 para.6.
(2)	FA 2003 Sch.24 para.6.
(3)	FA 2003 Sch.24 para.6.
1220 (1)	FA 2003 Sch.24 paras.3, 9(1).
(2)	FA 2003 Sch.24 para.9(2).

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1221 (1)	FA 2003 Sch.24 para.7(1), (4).
(2)	FA 2003 Sch.24 para.7(1).
(3)	FA 2003 Sch.24 para.7(2).
(4)	FA 2003 Sch.24 para.7(3).
(5)	FA 2003 Sch.24 para.7(4).
1222 (1)	ICTA s.577(1), (7), (8).
(2)	ICTA s.577(3); drafting
(3)	Annex 1, Change 98; drafting.
(4)	ICTA s.577(5), (7), (8).
(5)	Drafting.
1223 (1)	ICTA s.577(3), (5), (10); Annex 1, Change 98; drafting.
(2)	ICTA s.577(10).
(3)	ICTA s.577(5).
1224 (1)	ICTA s.577(3), (5), (8), (9), (10); Annex 1, Change 98; drafting.
(2)	ICTA s.577(10).
(3)	ICTA s.577(8); Annex 1, Change 99.
(4)	ICTA s.577(5).
(5)	ICTA s.577(9).
1225 (1)	ICTA s.617(3), (4).
(2)	ICTA s.617(3), (4).
(3)	ICTA s.617(4).
(4)	ICTA s.617(5); drafting.
1226 (1)	ICTA s.827(1), (1A), (1B), (1C), (1D), (1E), (1F), (1G); FA 2004 s.71(3).
(2)	TMA 1970 s.90(1); ICTA s.827(1), (1A), (1B), (1C), (1D), (1E), (1F), (1G); FA 2004 s.71(3).
(3)	ICTA s.827(1).
1227 (1)	ICTA s.577A(1), (1A).
	ICTA s.577A(2).
(3)	ICTA s.577A(1).
(4)	ICTA s.577A(1A).
1228 (1)	ICTA s.337A(1).
(2)	ICTA s.337A(1).
(3)	ICTA s.6(4).

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1229 (1)	ICTA s.617(3), s.827(1), (1A), (1B), (1C), (1D), (1E), (1F), (1G); FA 2004 s.71(3); drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
1230 (1)	ICTA s.72(1).
(2)	Annex 1, Change 100.
(3)	ICTA s.72(1).
(4)	ICTA s.72(2).
1231 (1)	FA 2004 s.53(1).
(2)	FA 2004 s.53(1).
(3)	FA 2004 s.53(2).
(4)	FA 2004 s.53(3).
(5)	FA 2004 s.53(3).
(6)	FA 2004 s.53(4).
(7)	FA 2004 s.53(5).
1232 (1)	ICTA s.556(2), (4).
(2)	ICTA s.556(2), (4).
(3)	ICTA s.556(5).
(4)	ICTA s.556(3), (4), s.558(5).
(5)	ICTA s.556(4A), s.558(6).
1233 (1)	ICTA s.828(1).
(2)	ICTA s.828(1).
(3)	ICTA s.828(3).
(4)	ICTA s.828(4); FA 2006 s.98(3).
1234 (1)	ICTA s.834(4).
(2)	ICTA s.834(4).
1236 (1)	ICTA s.830(3).
(2)	ICTA s.830(4); FA 2003 s.153(2).
(3)	ICTA s.830(2).
1237 (1)	ICTA s.15(1) (Sch.A para.3(2)), (1) (Sch.A para.4(4)), s.70A(2); CSCDA 1960 s.29(1); CSA 1968 s.13(1); MHA 1975 s.8; Annex 1, Change 101.
(2)	ICTA s.15(1) (Sch.A para.3(2)), (1) (Sch.A para.4(4)), s.70A(2); CSCDA 1960 s.29(1); CSA 1968 s.13(1); MHA 1975 s.8; Annex 1, Change 101.
1238	FA 1998 Sch.18 paras.57, 58, 59.

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1239 (1)	ICTA s.13A(6), s.24(1), s.34(7), s.36(5), s.38(1), s.79(10), s.79A(6), s.79B(9), s.83A(5), s.84(9), s.218(4); FA 1996 s.91D(12), s.93C(4); FA 1999 Sch.6 para.8(1); FA 2000 Sch.20 para.25(2); FA 2001 Sch.22 para.31(4); FA 2002 s.55(5), Sch.12 para.19(2), Sch.13 para.27(2); FA 2006 s.34(4).
(2)	ICTA s.100(1F), s.531(7), s.532, Sch.5 para.5(2); FA 2003 Sch.23 para.30; FA 2005 s.47A(3).
1240 (1)	ICTA s.832(1).
(2)	ICTA s.832(1); drafting.
(3)	FA 1995 s.154(1)
(4)	FA 1995 s.154(1)
(5)	ICTA s.832(1).
(6)	FA 1995 s.154(3).
1241 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
1242	ICTA s.15(1) (Sch.A para.3(2)), s.487(5), s.506(1), s.701(4); FA 1996 s.103(1); FA 2002 Sch.26 para.45I(3); drafting.
1243 (1)	ICTA s.24(1), (5); drafting.
(2)	Annex 1, Change 15; drafting.
1244	Annex 1, Change 15; drafting.
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para.25	Annex 1, Change 102.
para.48	Annex 1, Change 8.
para.62	Annex 1, Change 39.
para.70	Annex 1, Change 53.
para.78	FA 2005 s.54(1), (2).
para.81	ICTA s.486(11).
para.89	ICTA s.436A(5). FA 2005 s.52(6).
para.143	Annex 1, Change 103.
para.196	Annex 1, Change 104.
para.214(3)	Annex 1, Change 105.
para.219	FA 2005 Sch.2 para.2.
para.220	FA 2005 Sch.2 para.2.
para.222	Annex 1, Changes 39 and 72.

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para.227	FA 1988 s.66(1), (2), (3), s.66A(2), (4); FA 1994 s.249(1), (3), (4).
para.266(3)	ICTA s.115(5), (5A); Annex 1, Change 92.
para.268	FA 1996 s.91G(1), (2), Sch.10 para.5(1), (2), (3), (4), (5).
para.270	FA 1996 s.84A(8), (9), (10), s.91F(1), (2), (3); FA 2005 s.53(1), (2), (3).
para.272	FA 2002 Sch.29 paras.130(7), 131(5), 132(1), (5), (6).
para.281	FA 1988 s.66(1), (2), (3), s.66A(2), (4); FA 1994 s.249(1), (3), (4).
para.345	Annex 1, Change 106.
para.422	Annex 1, Change 88.
para.423	Annex 1, Change 107.
para.431	ICTA s.84A(1), (2), (3), (3ZA), (3A), (4).
para.432	Annex 1, Change 22.
para.434	Annex 1, Change 39.
para.435	Annex 1, Change 39.
para.436	Annex 1, Change 39.
para.437	Annex 1, Change 39.
para.438	Annex 1, Change 39.
para.439	Annex 1, Change 39.
para.440	ICTA s.15(1A).
para.441	ICTA s.21A(2), s.84A(2).
para.454	ICTA s.42(1), (2), (3), (4), (5), (6), (7).
para.455	Annex 1, Change 50.
para.459	ICTA s.700(1), (4), (5), (6).
para.460	ICTA s.826(5).
para.465	Annex 1, Change 93.
para.466	Annex 1, Change 94.
para.468	Annex 1, Change 2.
para.516	FA 1988 s.66(1), (2), (3), s.66A(2), (4); FA 1994 s.249(1), (3), (4).
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para.10	FA 2003 Sch.41 para.5(1).
para.11(1)	FA 1988 Sch.7 para.1(1).
para.11(2)	FA 1988 Sch.7 para.1(2), (3).
para.12(1)	FA 1988 Sch.7 para.2(1).
para.12(2)	FA 1988 Sch.7 para.2(2), (3).

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para.13(1)	FA 1988 Sch.7 para.5(1).
para.13(2)	FA 1988 Sch.7 para.5(2).
para.14	FA 2002 s.60(2).
para.21	SA(TFSM)O 1999 art.7(4).
para.24(1)	FA 1999 s.54(2).
para.24(2)	FA 1999 s.54(3).
para.29	ICTA s.99(4).
para.30	ICTA s.91BA(1).
para.31	FA 1993 s.110(3).
para.32	FA 1993 s.110(3).
para.33	Annex 1, Change 15.
para.36	ICTA s.39(1).
para.37	ICTA s.39(1).
para.38	ICTA s.39(1).
para.39	ICTA s.39(1).
para.43(1)	ICTA Sch.30 paras.2(1), 3(1), (3), (4).
para.43(2)	ICTA Sch.30 para.3(1).
para.44(1)	ICTA Sch.30 paras.2(1), 4(1), (2), (3), (4), (5), (6).
para.44(2)	ICTA Sch.30 para.2(1).
para.45(1)	FA 1999 s.54(2).
para.45(2)	FA 1999 s.54(3).
para.47	ICTA s.122(5).
para.49	Annex 1, Change 57.
para.50	ICTA s.826(5); FA 1998 s.34(3), (4), (5).
para.51(1)	FA 1996 Sch.9 para.6D(2).
para.51(2)	FA 1996 Sch.9 para.6D(5).
para.52(1)	FA 1996 Sch.9 para.19A(4BA).
para.52(2)	FA 1996 Sch.9 para.19A(4BA).
para.53(1)	FA 2006 Sch.6 para.19(5), (6).
para.53(2)	FA 2006 Sch.6 para.19(5), (6).
para.53(3)	F(No.2)A 2005 Sch.6 para.17(7), (8).
para.53(4)	F(No.2)A 2005 Sch.6 para.17(7), (8); drafting.
para.53(5)	F(No.2)A 2005 Sch.6 para.17(7), (8); drafting.
para.54(1)	FA 2007 Sch.5 para.15(3).
para.54(2)	FA 2007 Sch.5 para.15(3).

<i>Provision</i>	<i>Origin</i>
para.55(1)	FA 1996 s.96(1).
para.55(2)	FA 1996 s.96(2).
para.56(1)	FA 2005 s.56(1), (2).
para.56(2)	FA 2005 s.56(2).
para.56(3)	FA 2005 s.56(4).
para.56(4)	FA 2005 s.56(5).
para.57(1)	FA 2005 s.56(1), (2); FA 2007 s.53(13).
para.57(2)	FA 2005 s.56(2); FA 2007 s.53(13).
para.57(3)	FA 2005 s.56(4); FA 2007 s.53(13).
para.57(4)	FA 2005 s.56(5); FA 2007 s.53(13).
para.58	FA 2006 Sch.6 para.15(10).
para.59(1)	S.I. 2007/2483 art.2.
para.59(2)	S.I. 2007/2483 art.5(1), (2), (3), (4)
para.61(1)	FA 2003 s.173(2), Sch.35 para.4.
para.61(2)	ITA 2007 s.1034(1), Sch.1 para.151.
para.61(3)	Drafting.
para.62	ICTA Sch.4AA para.9(1).
para.63	ICTA Sch.4AA para.10(8); Annex 1, Change 79.
para.64(1)	FA 2003 Sch.23 para.33(1).
para.64(2)	FA 2003 Sch.23 para.33(2).
para.65	FA 2003 Sch.22 para.68(2).
para.66(1)	FA 2003 Sch.22 para.68(2).
para.66(2)	FA 2003 Sch.22 para.68(2).
para.66(3)	FA 2003 Sch.22 para.68(2).
para.67	FA 2003 Sch.22 para.71(2).
para.68(1)	Drafting.
para.68(2)	Drafting.
para.69(1)	FA 2002 Sch.12 para.20(1), Sch.15 para.2(2); FA 2003 s.168(4).
para.69(2)	FA 2002 Sch.12 para.20(1), Sch.15 para.2(2); FA 2003 s.168(4).
para.70(1)	FA 2002 Sch.12 para.20(1).
para.70(2)	FA 2002 Sch.12 para.20(1).
para.71(1)	FA 2002 Sch.13 para.28(1), (2); AD(FA 2002)O 2003 art.2.
para.71	FA 2002 Sch.13 para.28(1), (2); AD(FA 2002)O 2003 art.2.

<i>Provision</i>	<i>Origin</i>
para.72(1)	ITEPA 2003 s.723(1), Sch.6 para.245; FA 2004 Sch.17 para.7(3).
para.72(2)	ITEPA 2003 s.723(1), Sch.6 para.245; FA 2004 Sch.17 para.7(3).
para.73(1)	FA 2003 s.168(3), Sch.31 para.5; AD(FA 2003)O 2003 art.2.
para.73(2)	FA 2003 s.168(4), Sch.31 para.5.
para.73(3)	FA 2003 s.168(3), (4), Sch.31 para.5; AD(FA 2003)O 2003 art.2.
para.74(1)	FA 2004 s.141(3), (4); ADO 2005 art.2.
para.74(2)	FA 2004 s.141(3), (4); ADO 2005 art.2.
para.74(3)	FA 2004 s.141(3), (4); ADO 2005 art.2.
para.75(1)	FA 2006 s.28(3).
para.75(2)	FA 2006 s.28(3).
para.75(3)	FA 2006 s.28(2), (4).
para.75(4)	FA 2006 s.28(2), (4).
para.75(5)	FA 2006 s.28(3).
para.76(1)	FA 2003 s.168(3); AD(FA 2003)O 2003 art.2.
para.76(2)	FA 2003 s.168(4).
para.76(3)	FA 2003 s.168(4).
para.76(4)	FA 2003 s.168(3); AD(FA 2003)O 2003 art.2.
para.76(5)	Drafting.
para.77(1)	FA 2001 Sch.22 para.32(1).
para.77(2)	FA 2001 Sch.22 para.32(2).
para.78(1)	ITEPA 2003 s.723(1), Sch.6 para.258; FA 2004 Sch.17 para.7(3).
para.78(2)	ITEPA 2003 s.723(1), Sch.6 para.258; FA 2004 Sch.17 para.7(3).
para.79	Drafting.
para.80	FA 2006 Sch.4 para.1, Sch.5 para.1(1).
para.81	FA 2006 Sch.5 para.24(4).
para.82(1)	FA 2006 s.52(1).
para.82(2)	FA 2006 s.52(2).
para.82(3)	FA 2006 s.52(3).
para.82(4)	FA 2006 s.52(4).
para.84	FA 2006 Sch.4 para.10.
para.85(1)	Drafting.

<i>Provision</i>	<i>Origin</i>
para.85(2)	FA 2003 Sch.24 paras.10(1), 11(1).
para.85(3)	FA 2003 Sch.24 paras.10(1), 11(1).
para.86	ICTA s.46(3).
para.87	Drafting; Annex 1, Change 108.
para.88(1)	Drafting.
para.88(2)	FA 2003 Sch.24 paras.10(1), 11(1).
para.88(3)	FA 2003 Sch.24 paras.10(1), 11(1).
para.89	FA 2003 Sch.24 para.11(1).

DRAFT CORPORATION TAX BILL

TABLE OF DESTINATIONS

This Table shows how the enactments repealed or revoked by the draft Corporation Tax Bill, except for those that just amend other enactments, are dealt with by the Bill. If the provision is rewritten in the Bill, there is a reference to the relevant clause or clauses of the Bill in the Rewritten provision column. If the provision is not rewritten, this is indicated in the Remarks column.

The following abbreviations are used in the Table –

Acts of Parliament

ICTA	Income and Corporation Taxes Act 1988 (c. 1)
FA 1988	Finance Act 1988 (c. 39)
FA 1996	Finance Act 1996 (c. 8)
FA 1999	Finance Act 1999 (c. 16)
FA 2000	Finance Act 2000 (c. 17)
FA 2001	Finance Act 2001 (c. 9)
FA 2002	Finance Act 2002 (c. 23)
FA 2003	Finance Act 2003 (c.14)
FA 2004	Finance Act 2004 (c. 12)
FA 2005	Finance Act 2005 (c. 7)

Other Abbreviation

Annex 1, Change 1	Change 1 in Annex 1 of the Explanatory Notes to the draft Corporation Tax Bill
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In this Table a reference to a particular provision, in the context of “See para.y of Sch.1”, is to that provision of Schedule 1 to the Bill.

Taxes Management Act 1970 (c. 9)		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
19 Information for purposes of charge on profits of UK property business or under Schedule A		
(2)		Unnecessary: see commentary on Sch.1.
42 Procedure for making claims etc		
(7)		See Annex 1, Changes 39 and 72.

Taxes Management Act 1970 (c. 9) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
71 Bodies of persons		
(1)		Repealed in part: see para. 223 of Sch.1.
90 Disallowance of relief for interest on tax		
(1)	1226(2)	Repealed in part: see para. 225(2) of Sch.1.
98 Special returns etc		
(5) (Table)		Partly repealed: see para.226 of Sch.1. The reference to ICTA s.577(4) is unnecessary because of the repeal of that provision by FA 1988.

Oil Taxation Act 1975 (c. 22)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
3 Allowance of expenditure (other than expenditure on long-term assets and abortive exploration expenditure)		
(2)		Repealed in part: see para.230 of Sch.1.

Income and Corporation Taxes Act 1988 (c. 1)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
6 The charge to corporation tax and exclusion of income tax and capital gains tax		
(1)	2(1)	
(2)	3(1), (2)	
(3)	4	
(4)	2(2), 33, 1143(3), 1228(3)	Repealed in part: see para.2(3) of Sch.1.
(4A)		See Annex 1, Change 2.
8 General scheme of corporation tax		
(1)	6(1), (4)	
(2)	7(1), (2), 8	
(3)	9(1), (2), (5)	

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
9 Computation of income: application of income tax principles		
(1)	5, 35, 202, 284(1), 287, 296(1), 298(1), 308(1), 720, 908(1), 910(1), (2), (3), (4), 912(1)	
(2)	35, 202, 284(1), 287, 296(1), 298(1), 308(1), 720, 908(1), 910(6), 912(1)	
(2A)		Unnecessary.
(2B)	35, 202, 284(1), 287, 296(1), 298(1), 308(1), 720, 908(1), 912(1)	
(2C)	35, 202, 284(1), 287, 296(1), 298(1), 308(1), 720, 908(1), 912(1)	
(3)	35, 202, 284(1), 287, 296(1), 298(1), 308(1), 720, 908(1), 910(5), 912(1)	
(4)	5, 910(5), 912(3)	
11 Companies not resident in United Kingdom		
(1)	6(2), 19(1)	
(2)	6(3), (4), 19(2), (3)	
(2A)	19(2), (3)	
11AA Determination of profits attributable to permanent establishment		
(1)	19(2), 20(1)	
(2)	21(1)	
(3)	21(2), 30	
(4)	29(1), (2), (5)	
(5)	24(1), (2), (3)	
(6)		Introduces Sch.A1 to ICTA.
12 Basis of, and periods for, assessment		
(1)	9(3), (4), 881(1)	
(2)	10(1)	
(3)	11(1)	
(4)	10(2)	
(5)	12(1), (2)	
(5A)	12(3)	

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(5B)	11(4)	
(6)	10(3)	
(7)	10(4), 11(5), 13(1), (2), (3), (4), (6), (7)	
(7ZA)	11(1), (2), (3)	
(7A)		Yet to be rewritten.
(7C)		Yet to be rewritten.
13A Close investment-holding companies		
(6)	1239(1)	
15 Schedule A		
(1) (Sch.A para.1(1))	197, 199(1), 202	
(1) (Sch.A para.1(2))	197	
(1) (Sch.A para.1(3))	197, 1194(2)	
(1) (Sch.A para.1(4))	199(3)	
(1) (Sch.A para.2(1))	200	
(1) (Sch.A para.2(2))	200, 205(1), 279(1), (2)	
(1) (Sch.A para.2(3))	204(1), (2)	
(1) (Sch.A para.3(1))	199(4)	
(1) (Sch.A para.3(2))	1237(1), (2)	
(1) (Sch.A para.4(1))	240(1)	
(1) (Sch.A para.4(2))	240(3)	
(1) (Sch.A para.4(3))	240(2)	
(1) (Sch.A para.4(4))	240(4), 1237(1), (2)	
(1A)	201(1), (2), Sch.1 para.440	
(3A)		Unnecessary.
(4)		Unnecessary: introduces Part 2 of ICTA.
18 Schedule D		
(1)	35, 193(1), (2), 202, 278, 284(1), 287, 296(1), 298(1), 300(2), 308(1), 720, 908(1), 912(1), (3)	
(2)	35, 193(1), (2), 202, 278, 284(1), 287, 298(1), 300(2), 308(1), 720, 908(1)	

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	193(2)	
(3) ("Case I")	35, 193(1), 278	
(3) ("Case II")		See Annex 1, Change 2.
(3) ("Case III")	287, 296(1), 300(2), 308(1), 908(1), (3)	Partly unnecessary: see commentary on clause 908.
(3) ("Case V")	35, 202, 278, 284(1), (2), 287, 298(1), 908(1), 912(1)	
(3) ("Case VI")	278, 300(2), 308(1), 720, 912(1)	
(3A)	287, 296(1), 308(1), 908(1), (3)	
(3B)	298(1), (3), (4), (5), 299(2)	
(3C)	299(1)	
(3D)	299(2)	
(3E)	298(6), 299(3)	
(4A)		Unnecessary.
(5)		Unnecessary.
21A Computation of amount chargeable		
(1)	203(1), 206(1), (2), (3)	
(2)	203(2), 917(2), (3), 918(2), (3), 931(3), (4), 932(2), (3), Sch.1 para.441	
(4)	203(2)	
(5)	203(1), 1071(2), (6), (7)	
21B Application of other rules applicable to Case I of Schedule D		
	241(1), (2), (3), 253(1), (2), (3), 254(1), (2), (3), (4), (5), (6), 271, 272(1), 273(1), (2), 274(2), 275(1), (2), (3), (4), 276, 1191(1), (4), 1193	
21C The Schedule A charge and mutual business		
(1)	252(1)	
(2)	252(1)	
(3)	252(2)	
(4)	252(2)	
(5)	252	

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
24 Construction of Part II		
(3)	238(5)	
(6)	199(2)	Partly unnecessary: see commentary on clause 248.
30 Expenditure on making sea walls		
(1)	246(1), (2), (3), (4)	
(2)	247(1), (2), (4), (5)	
(2A)	249(1), (2), (3), (4)	
(3)	247(6), 248(1), (2), (3)	
(4)	246(5)	
(5)	246(7)	
31ZA Deduction for expenditure on energy-saving items		
(1)	243(1)	
(2)	243(2)	
(3)	243(3)	
(4)	243(4)	
(5)	243(5)	
(6)	243(6)	
(7)	243(7)	
(8)	243(8)	
31ZB Restrictions on relief		
(1)	244(1)	
(2)	244(2)	
(3)	244(3)	
(4)	244(4)	
(5)	244(5)	
31ZC Regulations		
(1)	245(1)	
(2)	245(2)	
(3)	245(3)	

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
34 Treatment of premiums etc as rent		
(1)	209(1), (2), (3), (4), 211(1), (2), (3), (4), 212(1), (2), (3), (4), 213(1), (2), (3), (4)	
(2)	210(1), (2), (3)	
(3)	210(4), (5)	
(4)	211(1), (2), (3), (4), (6), 212(1), (2), (3), (4)	
(5)	213(1), (2), (3), (4), (6)	
(6)	209(2), (3), (4), 211(2), (3), (4), 212(2), (3), (4), 213(2), (3), (4)	
(8)	228(1), (2), (3)	
(7)	213(1), 1239(1)	
(7A)	209(3), 211(3), 212(3), 213(3)	
35 Charge on assignment of lease granted at an undervalue		
(1)	214(1), 215(2), (3), (4)	
(2)	214(1), (2), (3), (4), 215(5)	
(2A)	214(3)	
(3)	229(1), (2), (3)	
36 Charge on sale of land with right to reconveyance		
(1)	216(1), (2), (3), (4), 217(1), (3), (4), (5)	
(2)	218(2), (3), (4), (5), 230(1), (2), (3), 231(1), (2), (3)	
(3)	217(1), (3), (4), (5), 218(4), (5), 231(1), (2), (3)	
(4)	217(2)	
(4A)	216(3), 217(4)	
(4B)	218(6)	
(5)	1239(1)	
37 Premiums paid etc: deductions from premiums and rent received		
(1)	219(4), 222(2)	
(2)	209(5), 211(5), 212(5), 214(5), 219(1), (2), (3), 220(2), (3), (4), 221(4), (5)	

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	219(1), (3), 220(2), (3), 221(2), (3), (4), (5)	
(4)	223(1), (2), (3), 224(1), (3), (4)	
(5)	225(1), (2), (3), (4)	
(6)	226(1), (2), (3), (4), (5), (6), (7)	
(7)	220(4), (6)	
(8)	222(3), (4)	
(9)	219(5), 220(3), 221(4), 222(1), (5), (6), 223(4), 227(1), (2), (3)	
(10)	239(4)	
37A Section 37(4) and reductions in receipts under ITTOIA 2005		
(1)	225(1)	
(2)	225(2), (3)	
(3)	225(4)	
(4)	226(1), (2)	
(5)	226(3), (4), (5), (6), (7)	
(6)		See Annex 1, Change 13.
(7)		See Annex 1, Change 13.
(8)	225(1), 226(1)	
(9)	239(4)	
38 Rules for ascertaining duration of leases		
(1)	235(1), 1239(1)	
(2)	236(1)	
(3)	236(2)	
(4)	236(3), (4), (5), (6)	
(5)	237(1), (2), (3), (4)	
(6)	235(4)	
(7)		Introduces paras.2 and 3 of Sch.30 to ICTA.
39 Saving for pre-1963 leases, and special relief for individuals		
(1)	Sch.2 paras.36, 37, 38, 39	
(2)		Limits ICTA s.39(1).

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
40 Tax treatment of receipts and outgoings on sale of land		
(1)		Unnecessary: see commentary on clause 251.
(2)		Unnecessary: see commentary on clause 251.
(3)	251(1), (2)	Partly unnecessary: see commentary on clause 251.
(4)		Unnecessary: see commentary on clause 251.
(4A)		Unnecessary: see commentary on clause 251.
42 Appeals against determinations under sections 34 to 36 or Chapter 4 of Part 3 of ITTOIA 2005		
(1)	232(1), (2), Sch.1 para.454	
(2)	232(3), (4), Sch.1 para.454	
(3)	232(5), Sch.1 para.454	
(4)	234(1), (2), Sch.1 para.454	
(5)	234(3), (4), (5), Sch.1 para.454	
(6)	233(1), (2), Sch.1 para.454	
(7)	233(3), (4), Sch.1 para.454	
46 Savings certificates and tax reserve certificates		
(1)	1205(1), 1206(1)	
(2)	1207	
(3)	1205(1), (2), 1206(4), Sch.2 para.86	
(4)	1205(4), 1206(1), (2), (3)	
(5)	1206(5)	
(6)	1205(3)	
(7)	1206(6)	
53 Farming and other commercial occupation of land (except woodlands)		
(1)	36(1)	
(2)	36(2), 1194(1)	
(3)	37(2), 38(1), (2), (3)	
(4)	37(1), 38(3)	

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
55 Mines, quarries and other concerns		
(1)	39(1), (2), (3), (4)	
(2)	39(5)	
70 Basis of assessment etc		
(1)		Unnecessary: see commentary on clause 9.
70A Case V income from land outside UK: corporation tax		
(1)	198, 199(1), (3), (4), 278	
(2)	198, 199(1), (2), (3), (4), 200, 205(1), 1237(1), (2)	
(3)	198	
(4)	198, 1194(3)	
(5)	198, 199(2), 203(1), (2), 204(1), 206(1), (2), (3), 209(1), (2), (3), (4), (5), 210(1), (2), (3), (4), (5), 211(1), (2), (3), (4), (5), (6), 212(1), (2), (3), (4), (5), 213(1), (2), (3), (4), (6), 214(1), (2), (3), (4), (5), 215(2), (3), (4), (5), 216(1), (2), (3), (4), 217(1), (3), (4), (5), 218(2), (3), (4), (5), (6), 219(1), (2), (3), (4), (5), 220(2), (3), (4), (6), 221(2), (3), (4), (5), 222(1), (2), (3), (4), (5), (6), 223(1), (2), (3), (4), 224(1), (3), (4), 225(1), (2), (3), (4), 226(1), (2), (3), (4), (5), (6), (7), 227(1), (2), (3), 240(1), (2), (3), (4), 242(1), (2), (4), (5), (6), 246(1), (2), (3), (4), (5), (7), 247(1), (2), (4), (5), (6), 248(1), (2), (3), 249(1), (2), (3), (4), 251(1), (2), 252(1), (2), (3), 282(1), (2)	
(6)	203(2)	
(7)	281(1), (2)	
72 Apportionments etc for the purposes of Cases I, II and VI		
(1)	53(1), (2), 1230(1), (3)	
(2)	53(3), 1230(4)	
74 General rules as to deductions not allowable		
(1)	54(1), (2), 55(1), (2), 60, 68(1), (2), (3), 102(1), (2), 223(2)	Partly unnecessary: see commentary on clauses 54, 68 and Sch.1.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)		Unnecessary.
75 Expenses of management: companies with investment business		
(1)	1143(1)	
(2)	917(3), 931(4), 932(3), 1143(3), 1156	
(2A)	1172(1), (2)	
(2B)	1172(3), (5)	
(2C)	1172(4)	
(3)	1143(3), 1145(1)	
(4)	1142(3), 1143(2)	
(5)	1144(1)	
(5A)	1144(2), (3)	
(6)	1146(1), (2), (3)	
(7)	1145(2), (3), 1157(1), (2)	
(8)	1147(1), (2)	Partly unnecessary.
(9)	1147(2), (3)	
(10)	1143(4), 1144(4)	
(11)	1144(5), 1172(5)	
75A Accounting period to which expenses of management are referable		
(1)	1148(1)	
(2)	1149(1)	
(3)	1149(2)	
(4)	1149(2)	
(5)	1149(3)	
(6)	1150(1), (2)	
(7)	1151(1), (2)	
(8)	1151(1), (2)	
(9)	1148(2)	
(10)	1180(1), (3)	
75B Amounts reversing expenses of management deducted: charge to tax		
(1)	1153(1), 1155(3), 1176(3), (4)	
(2)	1153(2)	

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	1154(2), (3), 1155(3), 1176(3), (4)	
(4)	1153(3)	
(5)	1153(5)	
(6)	1153(6)	
(7)	1153(3), (4)	
(8)	1180(2)	
(9)	1155(1), (2)	
(10)	1155(2), 1180(2)	
(11)	1152	
(12)	1180(3)	
76 Expenses of insurance companies		
(7)		Repealed in part: see para.29(5) of Sch.1. Repealed entries in Step 3 are replaced by references to provisions in the Bill.
76A Levies and repayments under the Financial Services and Markets Act 2000		
(1)	91(1), 103(1), (2)	
(2)	91(3)	
(3)	103(3)	
(4)		See Annex 1, Change 22.
(5)	91(3), 103(4), 1179(3)	
(6)	91(3)	
76B Levies and repayments under the Financial Services and Markets Act 2000: investment companies		
(1)	1156, 1170(1)	
(2)	1179(1)	
(3)	1170(3)	
(4)	1170(2)	
(5)	1179(2)	
79 Contributions to local enterprise agencies		
(1)	52(1), (2), 81(1), (2), 82(1)	Relates in part to ICTA s.76: see commentary on Sch.3.
(2)	1156, 1168(1), (2)	

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2A)		Relates to ICTA s.76: see commentary on Sch.3.
(3)	81(3), (4), 1168(3), (4)	Relates in part to ICTA s.76: see commentary on Sch.3.
(4)	82(2), 83(1), (3), (4), 84(3)	Relates in part to ICTA s.76: see commentary on Sch.3.
(5)	83(2)	Relates in part to ICTA s.76: see commentary on Sch.3.
(6)	83(5)	Relates in part to ICTA s.76: see commentary on Sch.3.
(7)	83(6)	Relates in part to ICTA s.76: see commentary on Sch.3.
(8)	84(2), (4), (5)	Relates in part to ICTA s.76: see commentary on Sch.3.
(9)	81(5), (6), 274(2), 1178(1), (2)	Relates in part to ICTA s.76: see commentary on Sch.3.
(10)	1239(1)	Relates in part to ICTA s.76: see commentary on Sch.3.
(11)		Spent commencement.
79A Contributions to training and enterprise councils and local enterprise companies		
(1)	52(1), (2), 81(1), (2), 82(1)	Relates in part to ICTA s.76: see commentary on Sch.3.
(2)	1156, 1168(1), (2)	
(2A)		Relates to ICTA s.76: see commentary on Sch.3.
(3)	81(3), (4), 1168(3), (4)	Relates in part to ICTA s.76: see commentary on Sch.3.
(4)	81(5), (6), 1178(1), (2)	Relates in part to ICTA s.76: see commentary on Sch.3.
(5)	82(3), (4), (5)	Relates in part to ICTA s.76: see commentary on Sch.3.
(6)	1239(1)	Relates in part to ICTA s.76: see commentary on Sch.3.
(7)		Spent commencement.
79B Contributions to urban regeneration companies		
(1)	52(1), (2), 81(1), (2)	Relates in part to ICTA s.76: see commentary on Sch.3.
(2)	1156, 1168(1), (2)	

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2A)		Relates to ICTA s.76: see commentary on Sch.3.
(3)	81(3), (4), 1168(3), (4)	Relates in part to ICTA s.76: see commentary on Sch.3.
(4)	81(5), (6), 1178(1), (2)	Relates in part to ICTA s.76: see commentary on Sch.3.
(5)	85(1)	Relates in part to ICTA s.76: see commentary on Sch.3.
(6)	85(2)	Relates in part to ICTA s.76: see commentary on Sch.3.
(7)	85(2)	Relates in part to ICTA s.76: see commentary on Sch.3.
(8)	85(3)	Relates in part to ICTA s.76: see commentary on Sch.3.
(9)	1239(1)	Relates in part to ICTA s.76: see commentary on Sch.3.
(10)		Spent commencement.
82A Expenditure on research and development		
(1)	52(1), (2), 86(1)	
(2)	86(2)	
(3)	86(3)	
(4)	86(4)	
(5)	86(5)	
82B Payments to research associations, universities etc		
(1)	52(1), (2), 87(1), (2), (4)	
(2)	87(3)	
(3)	87(5)	
(4)	87(6)	
(5)	87(7)	
83 Patent fees etc and expenses		
	52(1), (2), 88, 89	
83A Gifts in kind to charities etc		
(1)	104(1), (4)	
(2)	104(1)	
(3)	104(2)	

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(4)	107(1), (3)	
(5)	1239(1)	
84 Gifts to educational establishments		
(1)	104(1)	
(2)		See Annex 1, Change 26.
(3)	104(2)	
(3A)		See Annex 1, Change 28.
(4)	107(1), (3)	
(5)	104(3), 105(1), (2)	
(6)	105(3)	
(7)	105(4), (5)	
(8)	105(6)	
(9)	1239(1)	
84A Costs of establishing share option or profit sharing schemes: relief		
(1)	931(1), Sch.1 para.431	
(2)	931(3), (4), (5), 1145(2), (3), Sch.1 paras.431, 441	
(3)	931(6), Sch.1 para.431	
(3ZA)	931(6), Sch.1 para.431	
(3A)	931(2), Sch.1 para.431	
(4)	931(2), Sch.1 para.431	
(5)		Spent commencement.
85A Costs of establishing employee share ownership trusts: relief		
(1)	932(1)	
(2)	932(2), (3), (4), 1145(2), (3)	
(3)	932(5)	
(3A)	932(5)	
(4)	932(1)	
(5)	932(5)	
(6)		Spent commencement.
85B Approved share incentive plans		
		Introduces Sch.4AA to ICTA.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
86 Employees seconded to charities and educational establishments		
(1)	52(1), (2), 70(1), (2), (3), 1156, 1159(1), (2), (3)	
(2)	70(2), 1145(2), (3), 1159(2)	
(3)	70(1), (3), 71(1), (2), (3), 1159(1), (3)	
(4)	71(1)	
(5)	71(2)	Partly unnecessary: see commentary on Sch.1.
(6)	71(3)	
86A Charitable donations: contributions to agent's expenses		
(1)	72(1), 1160(1)	
(1A)	72(3), 1160(4)	
(2)	72(2), 1145(2), (3), 1156, 1160(1), (2)	
(3)	72(2), 1160(3)	
87 Taxable premiums etc		
(1)	62(1)	
(2)	62(2), (3), 63(1), (3), (4), (5)	
(3)	63(3), (5)	
(4)	65(1), (2)	
(5)	66(1), (2), (3), (4), (5), 67(1), (2), (3), (4), (5), (6)	
(6)	65(3)	
(7)	64(1), (2), (3)	
(8)	62(5)	
(9)	63(4), (5)	
(9A)	62(6)	
87A Section 87(2) and (3) and reductions in receipts under ITTOIA 2005		
(1)	66(1), 67(1)	
(2)	66(2), (3), (4), (5), 67(2), (3), (4), (5), (6)	
(3)	66(1)	

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
88 Payments to Export Credits Guarantee Department		
	90, 1145(2), (3), 1156, 1169(1), (2)	
88D Restriction of deductions in respect of certain debts		
(1)	56(1), 911(1)	
(2)	56(2), 911(2)	
(3)	911(3)	
(4)	911(2)	
89 Debts proving to be irrevocable after discontinuance etc		
	56(2)	
90 Additional payments to redundant employees		
(1)	52(1), (2), 79(1), (3), (5), (6), 1145(2), (3), 1156, 1166(1), (2), (4)	Relates in part to ICTA s.76: see commentary on Sch.3.
(1A)		Relates to ICTA s.76: see commentary on Sch.3.
(2)	79(4), 1166(3)	Relates in part to ICTA s.76: see commentary on Sch.3.
(3)	79(2)	Relates in part to ICTA s.76: see commentary on Sch.3.
(4)	79(1), (4), 1166(1), (3)	Relates in part to ICTA s.76: see commentary on Sch.3.
91 Cemeteries		
(1)	145(1), 146(1), (2), 147(1), (4)	
(2)	145(4)	
(3)	147(2), (3), (4)	
(4)	146(5), 147(1), (2), (4)	
(5)	145(4), (5), 146(1), (2), (4), 147(4)	
(6)	146(3), 147(2)	
(7)	145(1), (4), 146(1), (2), 147(1), (4)	
(8)	145(2), (3), (6), 147(3), (4)	
(9)	146(5), 148(1), (3), (4), (5)	
91A Waste disposal: restoration payments		
(1)	144(1), (2)	

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)	144(2), (3)	
(3)	144(4)	
(4)	144(5)	
(5)	144(5)	
(6)	143(1), 144(5)	
(7)	144(6)	
91B Waste disposal: preparation expenditure		
(1)	141(1)	
(2)	141(1), (2), 142(1)	
(3)	141(2), 142(1)	
(4)	142(2), 143(2)	
(5)	142(2)	
(6)	142(2)	
(7)	141(1), 142(1)	
(8)	142(1)	
(9)	142(2), (3)	
(10)	142(2), (3), (4)	
(10A)	143(3)	
(11)	142(1), (3), 143(2)	
91BA Waste disposal: entitlement of successor to allowances		
(1)	141(1), (3), 143(2), Sch.2 para.30	
(2)	141(4)	
(3)	141(3)	
(4)	141(1)	
(5)	141(1)	
91C Mineral exploitation and access		
	136(1), (2), (3)	
92 Regional development grants		
(1)		Unnecessary: see commentary on Sch.1.
(2)		Unnecessary: see commentary on Sch.1.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)		Unnecessary: see commentary on Sch.1.
93 Other grants under Industrial Development Act 1982 etc		
(1)	101(1), (2), 1177(1), (2), (3)	
(2)	101(1), (2), 1177(1), (2), (3)	Partly unnecessary: see commentary on clause 101.
(3)	101(2), 1177(2)	
94 Debts deducted and subsequently released		
(1)	93(1), (2)	
95 Taxation of dealers in respect of distributions etc		
(1)	129(1), (3), (4)	
(1A)	129(2)	
(1C)		Unnecessary: see commentary on clause 129.
(2)	129(1), (3), (4)	
(2A)	129(5)	
97 Treatment of farm animals etc		
		Introduces Sch.5 to ICTA.
98 Tied premises: receipts and expenses treated as those of trade		
(1)	43(1)	
(2)	43(1), (2)	
(3)	43(3)	
(4)	43(1)	
99 Dealers in land		
(1)	133(1), (2), (3)	
(2)	135(1), (2), (3)	
(3)	135(4), (5)	
(4)	Sch.2 para.29	
100 Valuation of trading stock at discontinuance of trade		
(1)	155(1), 157(1), (2), (4), 163(1)	
(1ZA)	155(2)	
(1A)	158(1), (2), 159(1), (2), 163(2)	
(1B)	157(3)	

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(1C)	160(1), (2), (3), (4)	
(1D)	160(5)	
(1E)	162(1), (2)	
(1F)	161, 1239(2)	
(1G)	163(2)	
(2)	156(1), (2), (3)	
(3)	158(3), 160(6), 163(2)	
101 Valuation of work in progress at discontinuance of profession or vocation		
(1)		See Annex 1, Change 39.
(2)		See Annex 1, Change 39.
(2A)		See Annex 1, Change 39.
(3)	156(3)	See Annex 1, Change 39.
102 Provisions supplementary to sections 100 and 101		
(1)	164(1), (2), (3), (4)	
(2)	155(3)	
103 Receipts after discontinuance: earnings basis charge and related charge affecting conventional basis		
(1)	180, 181(1), (4), 182(1), 271, 272(1), 273(1)	
(2)	181(1), 182(1), 272(1), 273(1)	
(3)	181(3), 187(1)	
(4)	185(1), (2), 274(2)	
(5)	184(1), (2), 274(2)	
104 Conventional basis: general charge on receipts after discontinuance or change of basis		
(1)	180, 181(1), (4), 182(1), 271, 272(1), 273(1)	
(2)	181(1), 182(1), 272(1), 273(1)	
(3)		Unnecessary.
(6)	187(1)	
105 Allowable deductions		
(1)	188(1), (2), 276	Partly unnecessary: see commentary on clause 189.
(2)	188(3), 276	

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	189(1), (2), (3), 276	Partly unnecessary: see commentary on clause 189.
106 Application of charges where rights to payments transferred		
(1)	94(3), 186(1), (2), (3), (4), 241(3), 275(1), (2), (3), (4)	
(2)	94(1), (2), (3), 186(4), 241(1), (2), (3), 275(4)	
110 Interpretation etc		
(1)		Introductory.
(1A)	182(2)	
(1B)	182(2), 280(1), (2)	
(1C)	273(2)	
(1D)	273(2)	
(3)		Unnecessary: see commentary on Chapter 14 of Part 3.
(4)		Unnecessary: see commentary on Chapter 14 of Part 3.
(5)		Unnecessary.
(6)	187(2)	
111 Treatment of partnerships		
(1)	1183	
114 Special rules for computing profits and losses		
(1)	77(5), 79(2), 155(3), 1182(4), 1184(3), (4), (5), 1185(1), (2), 1191(3), (4), 1192(1)	
(2)	1186(1), (2), 1189(1), (2)	
115 Provisions supplementary to section 114		
(4)	1184(4)	
(5)	1190(1), Sch.1 para.266(3)	
(5A)	1190(2), Sch.1 para.266(3)	
(7)		Unnecessary.
(5B)	1190(3)	
118ZA Treatment of limited liability partnerships		
(1)	1197(1)	

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)	1197(2)	
(3)	1197(3)	
(4)	1197(4)	
119 Rent etc payable in connection with mines, quarries and similar concerns		
(1)	261, 262(1), (2), 279(1)	
(2)		See Annex 1, Change 53.
(3)	262(1), (2), (3)	
120 Rent etc payable in respect of electric line wayleaves		
(1)	46(1), (2), (5), 268, 269(1), 279(2)	
(1A)	46(1), 270(1), (2)	
(5)	46(4), (6), 269(1), (2), (3)	
121 Management expenses of owner of mineral rights		
(3)	263(1), (2)	
122 Relief in respect of mineral royalties		
(1)	134(1), (2), 250(1), (2), 264(1), (2)	
(2)	250(2), 264(2)	
(5)	134(3), 250(3), 265(2), 267	
(6)	134(3), 250(3), 265(1), (3)	
(7)	134(3), 250(3), 266(1), (2), (3)	
128 Commodity and financial futures etc: losses and gains		
(2)	914(1)	
(3)	914(2), (3)	
130 Meaning of “company with investment business” and “investment company” in Part 4		
	1142(1)	Repealed in part: see para.75 of Sch.1.
187 Interpretation of sections 185 and 186 and Schedules 9 and 10		
(10)		Partly unnecessary because of new definition of “registered industrial and provident society”: see para.202 of Sch.1.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
208 UK company distributions not generally chargeable to corporation tax		
	1209(1), (2), (4)	
337 Company beginning or ceasing to carry on trade		
(1)	42(2)	
(2)	280(1), (2)	
337A Computation of company's profits or income: exclusion of general deductions		
(1)	1228(1), (2)	Repealed in part: see para.85 of Sch.1.
342 Tax on company in liquidation		
(9)		Spent.
399 Dealings in commodity futures etc: withdrawal of loss relief		
(1B)		Unnecessary.
(3)		Repealed in part: see para.90(3) of Sch.1.
401 Relief for pre-trading expenditure		
(1)	61(1), (2)	
(1AA)	61(3)	
(1AB)	339(1), (2), (3)	
(1AC)	339(3), (4), (5)	
414 Close companies		
(1)		Partly unnecessary because of new definition of "registered industrial and provident society": see para.202 of Sch.1.
436A Gross roll-up business: separate charge on profits		
(5)	Sch.1 para.89	Rewritten in ICTA s.396, as amended.
469 Other unit trusts		
(1)	296(3), (4)	
(2)		Yet to be rewritten.
(4A)	296(1), (2)	
(4B)	297(1)	
(4C)	297(2)	
(4D)		Unnecessary.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(5)	297(3), (4)	
(6)	297(5), (6), (7)	
(6A)	296(5)	
(11)		Spent commencement.
472A Trading profits etc from securities: taxation of amounts taken to reserves		
(1)	127(1)	
(2)	127(2)	
(3)	127(3)	
(4)	127(4)	
473 Conversion etc of securities held as circulating capital		
(1)	128(1)	
(2)	128(2)	
(2A)	128(3)	
(3)	128(1), (4)	
(4)	128(5), (6)	
(6)	128(8)	
(7)	128(7)	
475 Tax-free Treasury securities: exclusion of interest on borrowed money		
(2)	414(2)	Repealed in part: see para. 109(a) of Sch.1.
477A Building societies: loan relationships		
(3)	485(1), (2), (3), (5)	Repealed in part: see para.110 of Sch.1.
(4)	485(4)	
(10)	485(5)	
477B Building societies: incidental costs of issuing qualifying shares		
(1)	130(1)	
(1A)	130(3)	
(2)	130(2)	
(3)	130(4), (5), (6)	
(4)	130(6)	
(5)	130(1), (2)	

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
486 Industrial and provident societies and co-operative associations		
(10)	131(1), (2), (3), (4)	
(11)	Sch.1 para.81	
(12)	486(1), (4), (5), (6), 487(2)	Repealed in part: see para. 112(3) of Sch.1.
487 Credit unions		
(1)	41(1), 405(1)	
(2)	405(2)	
(3)	132	
(3A)	405(3)	
(4)	1142(2)	
(5)	41(2)	
488 Co-operative housing associations		
(1)	406(1), (2)	Repealed in part: see para.114 of Sch.1.
(2)	406(3)	
491 Distribution of assets of body corporate carrying on mutual business		
(1)	100(1), (4), (6)	
(2)	100(5)	
(3)	100(1), (2), (3), 274(2)	
(4)	100(1), (2)	
(6)	100(3), 274(2)	
(7)	189(1)	
(8)	100(1)	
(9)		Unnecessary: see commentary on clause 100.
(10)		See Annex 1, Change 2.
(11)	100(7)	
492 Treatment of oil extraction activities etc for tax purposes		
(1)	40(1), (2)	
504 Supplementary provisions		
(1)		Introductory.
(2)	256(2), (3)	

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	256(3), 258(1), (2), (3), (4), (5), (6)	
(5)	257(2), (3), (4), 258(2), (3), (5)	
(6)	259(1), (2)	
(6A)	259(6)	
(7)	259(3), (4)	
(8)	259(5)	
(9)	256(1)	
509 Reserves of marketing boards and certain other statutory bodies		
(1)	152(1), (2), (3), (4), (5), 154(1), (2)	
(2)	153(2), (3), (4), (5), 154(1), (2)	
(3)	152(5), 154(1), (2)	
525 Capital sums: winding up or partnership changes		
(3)	1196(1), (2)	
(4)	1196(3)	
531 Provisions supplementary to section 530		
(1)	170(1), (2)	
(2)	171(1), (2), (3)	
(3)	171(4), (5), (6)	
(3A)	171(7)	
556 Activity treated as trade etc and attribution of income		
(2)	1232(1), (2)	
(3)	1232(4)	
(4)	1232(1), (2), (4)	
(4A)	1232(5)	
(5)	1232(3)	Partly unnecessary.
558 Supplementary provisions		
(5)	1232(4)	
(6)	1232(5)	
571 Cancellation of certificates		
(1)		Repealed in part: see para.135(2) of Sch.1.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
577 Business entertaining expenses		
(1)	1175(1), 1222(1)	Relates in part to ICTA s.76: see commentary on Sch.3.
(3)	1175(2), 1222(2), 1223(1), 1224(1)	Relates in part to ICTA s.76: see commentary on Sch.3.
(5)	1175(4), 1222(4), 1223(1), (3), 1224(1), (4)	Relates in part to ICTA s.76: see commentary on Sch.3.
(7)	1175(1), (4), 1222(1), (4)	Relates in part to ICTA s.76: see commentary on Sch.3.
(8)	1175(1), (4), 1222(1), (4), 1224(1), (3)	Relates in part to ICTA s.76: see commentary on Sch.3.
(9)	1224(1), (5)	Relates in part to ICTA s.76: see commentary on Sch.3.
(10)	1223(1), (2), 1224(1), (2)	
577A Expenditure involving crime		
(1)	1227(1), (3)	
(1A)	1227(1), (4)	
(2)	1227	Relates in part to ICTA s.76: see commentary on Sch.3.
578 Housing grants		
(1)	1208(1), (2)	
(2)	1208(3)	
578A Expenditure on car hire		
(1)	57(1), 1176(1)	Relates in part to ICTA s.76: see commentary on Sch.3.
(2)	57(1), 1176(1)	Relates in part to ICTA s.76: see commentary on Sch.3.
(2A)	59(1), 1176(7)	Relates in part to ICTA s.76: see commentary on Sch.3.
(2B)	59(2), 1176(7)	Relates in part to ICTA s.76: see commentary on Sch.3.
(3)	57(2), 1176(2)	Relates in part to ICTA s.76: see commentary on Sch.3.
(4)	57(3), (4), (5), 1155(3), 1176(3), (4), (5)	Relates in part to ICTA s.76: see commentary on Sch.3.
578B Expenditure on car hire: supplementary		
(1)	58(1), 1176(7)	Relates in part to ICTA s.76: see commentary on Sch.3.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)	58(2), (3), (4), (6), (7), 1176(7)	Relates in part to ICTA s.76: see commentary on Sch.3.
(3)	58(8), 1176(7)	Relates in part to ICTA s.76: see commentary on Sch.3.
(4)	57(6), 1176(6)	Relates in part to ICTA s.76: see commentary on Sch.3.
579 Statutory redundancy payments		
(2)	52(1), (2), 76(1), 77(1), (2), (3), (4), (5), (6)	
(3)	1145(2), (3), 1156, 1163(1), 1164(1), (2), (3), 1167(1)	Relates in part to ICTA s.76: see commentary on Sch.3.
(3A)	1164(4)	Relates in part to ICTA s.76: see commentary on Sch.3.
(5)	76(1), 77(6), 78(1), (2), (3), 1163(1), 1165(1), (2), (3)	Relates in part to ICTA s.76: see commentary on Sch.3.
(6)	80(1), (2), 1167(1), (2), (3)	Relates in part to ICTA s.76: see commentary on Sch.3.
580 Provisions supplementary to section 579		
(1)	76(2), (3), 77(3), 78(2), 79(1), (4), 80(1), 1163(2), (3), 1164(3), 1165(2), 1166(1), (3), 1167(1)	Relates in part to ICTA s.76: see commentary on Sch.3.
582 Funding bonds issued in respect of interest on certain debts		
(1)	422(1), (2), 423(1)	
(2)	308(1)	
(2A)	308(1)	
(3)	422(1)	
(3A)	422(2)	
(4)	422(3), 423(2)	
584 Relief for unremittable overseas income		
(1)	1198(1), (3), (4), 1199(1)	
(2)	1199(1)	Partly unnecessary: see Annex 1, Change 95.
(2A)	1200(1), (3), (4), (5)	
(4)	1201(1), (2), (3), (4)	
(5)	1199(3), (4), 1200(1), (2), (4), (5)	
(6)	1199(5)	

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(8)	1202(1), (2), (3)	
(9)		See Annex 1, Change 108.
(10)		Transitional not yet rewritten.
586 Disallowance of deductions for war risk premiums		
(1)		See Annex 1, Change 103.
(2)		See Annex 1, Change 103.
(3)		See Annex 1, Change 103.
(4)		See Annex 1, Change 103.
(5)		See Annex 1, Change 103.
(6)		See Annex 1, Change 103.
587 Disallowance of certain payments in respect of war injuries to employees		
(1)		See Annex 1, Change 103.
(2)		See Annex 1, Change 103.
(3)		See Annex 1, Change 103.
(4)		See Annex 1, Change 103.
(5)		See Annex 1, Change 103.
(6)		See Annex 1, Change 103.
(7)		See Annex 1, Change 103.
(8)		See Annex 1, Change 103.
588 Training courses for employees		
(1)	74(1), (2), 1162(1), (3)	Relates in part to ICTA s.76: see commentary on Sch.3.
(3)	52(1), (2), 74(1), (2), 1162(1), (3)	Relates in part to ICTA s.76: see commentary on Sch.3.
(4)	1145(2), (3), 1156, 1162(1), (2)	Relates in part to ICTA s.76: see commentary on Sch.3.
(5)	75(1), (2), (3), 1162(4)	Relates in part to ICTA s.76: see commentary on Sch.3.
(5A)		Relates to ICTA s.76: see commentary on Sch.3.
(6)	75(4), 1162(4)	Relates in part to ICTA s.76: see commentary on Sch.3.
(7)	75(5), (6), 1162(4)	Relates in part to ICTA s.76: see commentary on Sch.3.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
589A Counselling services for employees		
(1)	73(1), (2), 1161(1), (3)	Relates in part to ICTA s.76: see commentary on Sch.3.
(1A)	73(3), 1161(4)	Relates in part to ICTA s.76: see commentary on Sch.3.
(7)	73(1), 1161(1)	Relates in part to ICTA s.76: see commentary on Sch.3.
(8)	52(1), (2), 73(1), 1156, 1161(1), (2)	Relates in part to ICTA s.76: see commentary on Sch.3.
(9)	1145(2), (3), 1156, 1161(1), (2)	Relates in part to ICTA s.76: see commentary on Sch.3.
589B Qualifying counselling services etc		
(5)	73(1)	
617 Social security benefits and contributions		
(3)	1225(1), (2), 1229(1)	
(4)	1225(1), (2), (3)	
(5)	1225(4)	
656 Purchased life annuities other than retirement annuities		
(1)	288(1)	
(2)	290(4), (5), 292(1), (2), (3), (4), 293(1), 294	
(3)	290(3), (4), (5), (8), 291(1), (2), 293(1)	
(4)	291(3), (4), 293(1), (2), (3), (4), 294	
(7)	291(4), 292(3), (4)	
(8)	292(5)	
(9)	291(5)	
657 Purchased life annuities to which section 656 applies		
(1)	286(1), (2)	
(2)	289(1), (2), (3)	Partly unnecessary: see commentary on clause 289.
658 Supplementary		
(2)	294	
(3)	294	

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
695 Limited interests in residue		
(1)	877(1)	
(2)	873(1), 878(2), (4), 880(1), (2), 883(1), 896(3), (5), 897	
(3)	873(1), 878(3), (4), 880(1), (2), 883(1), 896(4), (5), 897	
(4)	873(1), 880(1), (2), (3), 881(1), (2), (3), (5), 883(1), 884, 897	
(5)	900(1), (2)	
(6)		See Annex 1, Change 78 and commentary on clause 900.
(7)	885(5)	
696 Absolute interests in residue		
(2)	889(1), (2), (3)	
(3)	873(1), 876(1), (2), 880(1), (2), 882(1), (2)	
(3A)	882(1), (2), 887(1), (2), (3)	
(3B)	887(1), (2), (3)	
(4)	880(1), (2), (3), 882(1)	
(5)	876(3), 882(2), 887(1), (2), (3)	
(6)	873(1), 881(1), (2), (3), (5)	
(7)	899(1), (2)	
(8)	889(3)	
(9)	885(5)	
697 Supplementary provisions as to absolute interests in residue		
(1)	888(1), (2), (3), (5)	
(1A)	888(2), (6)	
(2)	890(1), (2), (3)	
(3)	890(1), (5)	
(4)	893(5), (6)	
(5)	893(6)	
698 Special provisions as to certain interests in residue		
(1)	874(5)	Partly unnecessary: see commentary on clause 886.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(1A)	894(1), 895(1), 896(1), (2), 897	
(1B)	894(1), (2), (3), (4), 895(1), (2), (3), (4), (6), 896(3), (4), (5), 897	
(2)	893(1), (2)	
(3)	873(1), 874(3), (4), (6), 879(1), 880(1), (2), (3), 881(1), (2), (3), (5), 884, 900(1), (2)	
(4)	892(1)	
(5)	892(3)	
(6)	892(3)	
699A Untaxed sums comprised in the income of the estate		
(1)	902(1), (2), (3), (4)	Partly unnecessary: see commentary on clause 902.
(1A)	902(1), (2), (3)	
(1B)	875(4), (5)	
(2)	885(2), 901(2), (3), (4), (5), (6)	
(3)	881(3), (4)	
(4)	885(2), 902(1), (2), (3), (4)	
(5)	902(5)	
700 Adjustments and information		
(1)	904(1), (2), Sch.1 para.459	
(2)	904(3), (4)	
(3)	904(5)	
(4)	905(1), (2), (3), (4), Sch.1 para.459	
(5)	906(1), (2), (3), Sch.1 para.459	Partly unnecessary: see commentary on clause 906.
(6)	906(4), Sch.1 para.459	
701 Interpretation		
(1)		Introductory: spent.
(2)	874(1), (4), (6)	
(3)	874(2), (4), (6)	
(3A)	885(1), (2), (3), (4), 891(1), (2), (3), (4), (5), 901(2), (3)	
(4)	1242	

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(5)	886(6)	
(6)		Unnecessary: see commentary on clause 886 and Annex 1, Change 74.
(7)		Unnecessary: see commentary on clause 886 and Annex 1, Change 74.
(8)	886(1), (2), (3), (4), (5)	
(9)	875(1), (2), (3)	
(10)	875(1)	
(10A)	875(1), (4), (5)	
(11)	873(3)	
(12)	903(1), (2), (3), (4)	
(13)	877(1)	
702 Application to Scotland		
	877(2), 886(6)	
703 Cancellation of corporation tax advantage		
(3)		Repealed in part: see para.157 of Sch.1.
779 Sale and lease-back: limitation on tax reliefs		
(13)		Partly unnecessary: see para.177(3) of Sch.1.
781 Assets leased to traders and others		
(1)		Repealed in part: see para.179(2) and (3) of Sch.1.
(4)		Partly unnecessary: see para.179(4) of Sch.1.
787 Restriction of relief for payments of interest		
(1A)	431(1), (2), (3), (4)	
(2)		Repealed in part: see para.183(4) of Sch.1.
(3)	431(5), (6)	
788 Relief by agreement with other territories		
(7)		Repealed in part: see para.184 of Sch.1.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
790 Unilateral relief		
(11)		Repealed in part: see para.185 of Sch.1.
797A Foreign tax on items giving rise to a non-trading credit: loan relationships		
(2)		Repealed in part: see para.188(3) of Sch.1.
806B The amounts that are eligible unrelieved foreign tax		
(10)		Repealed in part: see para.191(2) and (3) of Sch.1.
806L Carry forward or carry back of unrelieved foreign tax		
(5)		Repealed in part: see para.193 of Sch.1.
817 Deductions not to be allowed in computing profits or gains		
(1)		See Annex 1, Change 104.
(2)		See Annex 1, Change 104.
826 Interest on tax overpaid		
(1)		Repealed in part: the omission of para.(da) is incidental to the amendment made by para.197(2)(a) of Sch.1.
(3AA)		The omission of subsection (3AA) is incidental to the omission of subsection (1)(da): see para.197(2) of Sch.1.
(5)	Sch.1 para.460, Sch.2 para.50	See commentary on para.50 of Sch.2.
(5A)		See commentary on para.50 of Sch.2.
(8A)		Repealed in part: see para.197(6) of Sch.1.
(8BA)		Repealed in part: see para.197(7) of Sch.1.
827 VAT penalties etc		
(1)	1226(1), (2), (3), 1229(1)	
(1A)	1226(1), (2), 1229(1)	
(1B)	1226(1), (2), 1229(1)	

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(1C)	1226(1), (2), 1229(1)	
(1D)	1226(1), (2), 1229(1)	
(1E)	1226(1), (2), 1229(1)	
(1F)	1226(1), (2), 1229(1)	
(1G)	1226(1), (2), 1229(1)	
(2)	1210	
(3)		Unnecessary.
832 Interpretation of the Corporation Tax Acts		
(4)		Unnecessary.
834 Interpretation of the Corporation Tax Acts		
(2)	1143(3)	Repealed in part: see para. 202 of Sch.1.
Sch.A1 Determination of profits attributable to permanent establishment: supplementary provisions		
para.1(1)		Unnecessary.
para.1(2)	21(3)	
para.2	22	
para.3(1)	29(3)	
para.3(2)	29(4)	
para.4(1)	31(1)	
para.4(2)	31(2)	
para.4(3)	31(3)	
para.5(1)	32(1)	
para.5(2)	32(2)	
para.5(3)	32(3)	
para.6(1)	23(1)	
para.6(2)	23(2)	
para.6(3)	23(3)	
para.7(1)	25(1), (3), 26(1), 27(1), 28(1)	
para.7(2)	25(2)	
para.8(1)	26(1), (2)	
para.8(2)	26(3), (4)	
para.9(1)	27(1), (2)	

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.9(2)		Unnecessary.
para.9(3)	27(3)	
para.9(4)	27(4)	
para.9(5)	27(5)	
para.10(1)	28(1)	
para.10(2)	28(2)	
Sch.4AA Share incentive plans: Corporation tax deductions		
para.1(1)	916(1)	
para.1(2)	916(2)	
para.1(3)	917(2)	
para.1(4)	917(2)	
para.2(1)	926(1), (2)	
para.2(2)	926(2), (3), (6)	
para.2(3)	926(7), (8)	
para.2(4)	926(4)	
para.2(5)	926(5)	
para.2(6)	926(6)	
para.2(7)	926(9)	
para.2(8)	926(10)	
para.3(1)	927(1), (2)	
para.3(2)	927(2), (3)	
para.3(3)	927(4), (5)	
para.3(4)	927(6)	
para.3(5)	927(7)	
para.4(1)	928	
para.4(2)	928	
para.4(3)	928	
para.4(4)	928	
para.4(5)	928	
para.4(6)	928	
para.4(7)	928	
para.4(8)	928	

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.4(9)	928	
para.5(1)	929	
para.5(2)	929	
para.6(1)	916(3), 928	
para.6(2)	916(4)	
para.6(3)	928	
para.7(1)	919(1), (2)	
para.7(2)	919(3)	
para.7(3)	919(4)	
para.7(4)	919(5)	
para.8(1)	920(1), (2)	
para.8(2)	920(3), (4)	
para.8(3)	920(4)	
para.9(1)	921(1), Sch.2 para.62	
para.9(2)	921(1), (2), (7)	
para.9(3)	921(3)	
para.9(4)	921(4), (5)	
para.9(5)	921(6), 928	
para.10(1)	922(1), (2), (3)	
para.10(2)	918(2), 922(4), (5)	
para.10(3)	923(1), (2), (3)	
para.10(4)	923(3), (4)	
para.10(5)	921(6)	
para.10(6)	924(1), (2), (3)	
para.10(7)	924(1), (2), (3)	
para.10(8)	918(2), 924(4), (6), Sch.2 para.63	
para.10(9)	924(5)	
para.10(10)	922(6)	
para.11(1)	930(1), (2)	
para.11(2)	918(2), 930(3), (4)	
para.12(1)	925(1)	

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.12(2)	918(2), 925(1), (2), (4)	
para.12(3)	925(3)	
para.13(1)	917(3), (4)	
para.13(2)	917(3), (4)	
para.13(3)	918(4)	
Sch.5 Treatment of farm animals etc for purposes of Case I of Schedule D		
para.1(1)	51(1)	
para.1(2)	51(1), (2), 108(1), (2)	
para.1(3)	108(1)	
para.2(1)	108(2), 121(6)	
para.2(2)	121(1), (4)	
para.2(3)	121(2)	
para.2(4)	121(5), (7)	
para.2(6)	121(3)	
para.3(1)	108(2)	
para.3(2)	111(1), (2), 112(1), (2)	
para.3(3)	112(1), (3), (4), 117(6)	
para.3(4)	113(1), (2), (4)	Partly unnecessary: see commentary on clause 113.
para.3(5)	113(5)	
para.3(6)	114(2), (3), (4), (5)	
para.3(7)	117(1), (2), (6)	
para.3(8)	116(1), (2), (3), 117(1), (5), 119(1), (4)	
para.3(9)	117(1), (2), (3), (5), 118(2), (3), (4), 119(1), (2), (3), 120(2), (3), (4)	
para.3(10)	115(1), (2), (3), (4), (5)	
para.3(11)	117(4)	
para.3(12)	110(3), (4)	
para.4	122(1), (2)	
para.5	157(3)	
para.5(1)	124(1), (2), (4), (5), (6)	
para.5(2)	124(2), (3), 1239(2)	

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.6(1)	123(1), (2), (4)	
para.6(2)	123(2)	
para.6(3)	123(3)	
para.6(4)	123(2)	
para.6(5)	123(2)	
para.7	51(1)	Partly unnecessary: see commentary on clause 109.
para.8(1)	109(1)	
para.8(2)	109(3), (4)	
para.8(3)	109(5), (6)	
para.8(4)	109(1), 110(5)	
para.8(5)	109(1), (2)	
para.8(6)	110(2)	
para.8(7)	48(1)	
para.9(1)	51(1), 108(3)	
para.9(2)	109(1)	
para.9(3)	110(5)	
para.9(4)	51(3), 109(7)	
para.9(5)	51(1)	
para.10	125(1), (2)	
para.11	126(1), (2)	
Sch.27 Distributing funds		
para.1(1)		Repealed in part: see para.211(2)(a) of Sch.1.
Sch.28A Change in ownership of company with investment business: deductions		
para.6		Partial repeal of spent transitional.
para.11(2)		Partial repeal of spent transitional.
para.13(1)		Partial repeal of spent transitional.
Sch.28AA Provision not at arm's length		
para.8(1)	435(5)	Repealed in part: see para.213(5) of Sch.1.

Income and Corporation Taxes Act 1988 (c. 1) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.8(3)	435(1), (6)	
Sch.30 Transitional provisions and savings		
para.2(1)	Sch.2 paras.43(1), 44(1), (2)	
para.2(2)		Yet to be rewritten.
para.2(3)		Yet to be rewritten.
para.2(4)		Yet to be rewritten.
para.3(1)	Sch.2 para.43(1), (2)	The Bill does not yet contain all the provisions needed to rewrite this.
para.3(2)		Yet to be rewritten.
para.3(3)	Sch.2 para.43(1)	
para.3(4)	Sch.2 para.43(1)	
para.4(1)	Sch.2 para.44(1)	
para.4(2)	Sch.2 para.44(1)	
para.4(3)	Sch.2 para.44(1)	
para.4(4)	Sch.2 para.44(1)	
para.4(5)	Sch.2 para.44(1)	
para.4(6)	Sch.2 para.44(1)	
para.5		See Annex 1, Change 105.

Finance Act 1988 (c. 39)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
65 Commercial woodlands		
		Introduces Sch.6 to FA 1988.
66 Company residence		
(1)	15(1), (2), Sch.1 paras.227, 281, 516	
(2)	16(2), (3), (4), Sch.1 paras.227, 281, 516	
(3)	Sch.1 paras.227, 281, 516	
(4)		Spent commencement.
66A Residence of SE		
(1)	17(1)	

Finance Act 1988 (c. 39) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)	17(2), (3), Sch.1 paras.227, 281, 516	
(3)	17(4)	
(4)	Sch.1 paras.227, 281, 516	
73 Consideration for certain restrictive undertakings		
(2)	52(1), (2), 69(1), (2)	
(3)	1156, 1158(1), (2)	Repealed in part: see para.245 of Sch.1.
Sch.6 Commercial woodlands		
para.2(1)	913(1), (2)	
para.2(2)		Spent transitional.
para.2(3)		Spent commencement.
para.3(2)	37(1), 913(1)	
para.3(7)		Spent commencement.
Sch.7 Exceptions to rule in section 66(1)		
para.1(1)	Sch.2 para.11(1)	
para.1(2)	Sch.2 para.11(2)	
para.1(3)	Sch.2 para.11(2)	
para.2(1)	Sch.2 para.12(1)	
para.2(2)	Sch.2 para.12(2)	
para.2(3)	Sch.2 para.12(2)	
para.3(1)		Spent transitional.
para.3(2)		Spent transitional.
para.4(1)		Spent transitional.
para.4(2)		Spent transitional.
para.5(1)	Sch.2 para.13(1)	
para.5(2)	Sch.2 para.13(2)	
para.5(3)		Unnecessary.

Finance Act 1989 (c. 26)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
43 Schedule D: computation		
(1)	1212(1), (3)	

Finance Act 1989 (c. 26) *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)	1213(1)	
(3)	1213(2)	
(4)	1212(2)	
(5)	1213(3)	
(6)	1213(4)	
(7)	1213(5)	
44 Companies with investment business and insurance companies: computation		
(1)	1173(1), (3)	Relates in part to ICTA s.76: see commentary on Sch.3.
(2)	1174(1)	Relates in part to ICTA s.76: see commentary on Sch.3.
(3)	1174(2)	Relates in part to ICTA s.76: see commentary on Sch.3.
(4)	1173(2)	Relates in part to ICTA s.76: see commentary on Sch.3.
(5)	1174(3)	Relates in part to ICTA s.76: see commentary on Sch.3.
(6)	1174(4)	Relates in part to ICTA s.76: see commentary on Sch.3.
(7)		Relates to ICTA s.76: see commentary on Sch.3.
(8)	1174(5)	Relates in part to ICTA s.76: see commentary on Sch.3.
85A Excess adjusted Case I profits		
(8)		Repealed in part: see para.253 of Sch.1.

Finance Act 1990 (c. 29)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
126 Pools payments for football ground improvements		
(2)	137(3)	
(3)	909(1)	

Finance Act 1991 (c. 31)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
121 Pools payments to support games etc		
(2)	137(3)	
(3)	909(1)	

Taxation of Chargeable Gains Act 1992 (c. 12)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
41 Restriction of losses by reference to capital allowances and renewals allowances		
(4)		Repealed in part: see para.264 of Sch.1.
156 Assets of Class 1		
(4)		Repealed in part: see para.271 of Sch.1.
170 Interpretation of sections 171 to 181		
(9)		Repealed in part: see para.273 of Sch.1. Omitted words unnecessary because of new definition of "registered industrial and provident society": see para.202 of Sch.1.
201 Royalties		
(2)		Unnecessary: see commentary on Chapter 7 of Part 4.
251 General provisions		
(8)		Unnecessary: FA 1996 ss.92(4) and 93(4) repealed by FA 2004.
Sch.7AC Exemption for disposals by companies with substantial shareholding		
para.34(2)		Unnecessary: FA 1996 s.92(7) repealed by FA 2004.
Sch.8 Leases		
para.5(5)(a)		Unnecessary so far as repealed: see para.285 of Sch.1.

Finance (No. 2) Act 1992 (c. 48)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.12 Banks etc in compulsory liquidation		
para.3(1)		Repealed in part: see para.286(2) and (3) of Sch.1.
para.3(3)		Repealed in part: see para.286(4) of Sch.1.

Finance Act 1993 (c. 34)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
110 Waste disposal expenditure		
(3)	Sch.2 paras.31, 32	

Finance Act 1994 (c. 9)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
249 Certain companies treated as non-resident		
(1)	18(1), (2), Sch.1 paras.227, 281, 516	
(2)	18(4)	
(3)	18(3), Sch.1 paras.227, 281, 516	
(4)	18(5), Sch.1 paras.227, 281, 516	
(5)		Spent commencement.
250 Companies treated as non-resident: supplementary		
(1)		Spent.
(2)		Spent.
(3)		Spent.
(4)		Spent.
(5)		Spent.
(6)		Spent.

Finance Act 1995 (c. 4)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
127 Persons not treated as UK representatives		
(1)		Unnecessary: “profit share return” rewritten as “alternative finance return”: see commentary on clause 500 and para.295(a) of Sch.1.

Finance Act 1996 (c. 8)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
80 Taxation of loan relationships		
(1)	302(3), 304(1), 308(1)	
(2)	306(1), (2), (3)	
(3)	308(1)	
(4)	309(1), (3)	
(5)	451(1), (2)	
81 Meaning of “loan relationship” etc		
(1)	311(1), (2)	
(2)	312(1), (2)	
(3)	312(3)	
(4)	312(4)	
(5)	314(1), (2), (3)	
(6)		Unnecessary: see the commentary on clause 312.
82 Method of bringing amounts into account		
(1)	305, 310(1)	
(2)	306(1), (2), (3)	
(3)	310(4), (6)	
(4)	310(4), (5), (6), (7)	
(5)	310(4), (5)	
(6)	310(6), (7)	
(7)	306(4)	
83 Non-trading deficit on loan relationships		
(1)	443(1), (2)	
(2)	446(1), (2)	

Finance Act 1996 (c. 8) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3A)	444(1), (2)	
(5)	446(3)	
(6)	447(1)	
(7)	447(1)	
(8)	447(2), (3)	
(9)		Introduces Sch.8 to FA 1996.
84 Debits and credits brought into account		
(1)	302(1), 316(1), (4)	
(3)	316(2)	
(4)	338(1), (2)	
(5)	313(1)	
(6)	313(2)	
(7)		Introduces Sch.9 to FA 1996.
84A Exchange gains and losses from loan relationships		
(1)	317(1)	
(2)	317(2)	
(3)	317(3)	
(3A)	317(4)	
(8)	317(5), Sch.1 para.270	
(9)	317(6), Sch.1 para.270	
(10)	317(7), Sch.1 para.270	
85A Computation in accordance with generally accepted accounting practice		
(1)	318(2), (3), 323(1)	
(2)	319(1), (2), (3)	
(3)	319(3), (4)	
(4)	319(1)	
85B Amounts recognised in determining company's profit or loss		
(1)	318(4)	
(2)	318(5), (6)	
(3)	320(1)	
(4)	320(2)	
(5)	320(3)	

Finance Act 1996 (c. 8) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(6)	320(5)	
85C Amounts not fully recognised for accounting purposes		
(1)	321(1), (2), (3), (4), (5)	
(2)	321(6)	
(3)	321(1), 322(1)	
(4)	321(1), 322(1)	
(5)	322(3)	
(6)	322(2)	
(7)	322(4), (5)	
(8)	322(6)	
87 Accounting method where parties have a connection		
(1)	353(2), (4), 354(1)	
(2)	354(2)	
(2A)	355(1), 356(1)	
(2B)	355(2), (3), (4), (5)	
(2C)	356(2), (3), (4), (5)	
(3)	353(6), (8), 358(4), 453(2), (3), (4), (6)	
(4)	453(5)	
(5)	353(3), (5), (7)	
(5A)	454(1), (2), (3), (5), 464(1)	
(5B)	454(4), 464(1)	
87A Meaning of “control” in section 87		
(1)	453(8), 459(1), (2)	
(2)	459(3), (4)	
(3)	459(5), (6), (7), 464(1)	
88 Exemption from section 87 in certain cases		
(1)	455(1)	
(2)	456(2), (3), (4), (6)	
(3)	456(5), 458(2), (3), (4)	
(4)	457(1), (2), (3)	
(5)	455(3), (4)	

Finance Act 1996 (c. 8) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(6)	455(5), (6)	
88A Accounting method where rate of interest is reset		
(1)	442(1), (6), 464(1)	
(2)	442(2)	
(3)	442(3)	
(4)	442(4)	
(6)	442(5)	
90A Change of accounting basis applicable to assets or liabilities		
(1)	324(1), (2)	
(2)	324(3)	
91A Shares subject to outstanding third party obligations		
(1)	509(1), (3), 510(1), 511(1)	
(2)	510(2)	
(3)	521(1)	
(4)	521(4)	
(5)	511(2), (3)	
(5A)	511(5)	
(6)	511(4)	
(7)	512(1), (2)	
(8)	512(4)	
(9)	512(3), 521(3)	
(10)	509(4)	
(11)	509(6)	
91B Non-qualifying shares		
(1)	509(1), (3), 510(1), 513(1)	
(2)	510(2)	
(3)	521(1)	
(4)	521(5)	
(5)	562(1), (2), 586(1), (2)	
(6)	513(1), (2)	
(7)	509(4)	
(8)	509(6)	

Finance Act 1996 (c. 8) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
91C Condition 1 for section 91(6)(b)		
(1)	514(1), (2)	
(2)	514(3)	
(3)	514(4)	
(4)	515(1)	
(5)	515(2)	
(6)	514(5)	
(7)	509(6)	
91D Condition 2 for section 91(6)(b)		
(1)	516(1)	
(2)	516(2), (3), (4)	
(2A)	516(5), (6)	
(3)	517(1)	
(4)	517(2)	
(5)	517(3)	
(6)	517(4), (5)	
(7)	517(4)	
(8)	517(5)	
(9)	518(1)	
(10)	518(2), (3)	
(11)	464(1), 517(2), (4), (6), 518(4), (6)	
(12)	1239(1)	
(13)	509(6)	
91E Condition 3 for section 91(6)(b)		
(1)	519(1)	
(2)	519(2)	
(3)	519(3)	
(4)	509(6)	
91F Power to add, vary or remove Condition for section 91(6)(b)		
(1)	520(1), Sch.1 para.270	
(2)	520(2), (3), Sch.1 para.270	

Finance Act 1996 (c. 8) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	520(4), (5), Sch.1 para.270	
91G Shares beginning or ceasing to be subject to sections 91A or 91B		
(1)	Sch.1 para.268	
(2)	522(1), (2), Sch.1 para.268	
(3)		Spent.
(4)		Spent.
(5)		Spent.
(6)		Spent.
(7)		Spent.
(8)		Spent.
93C Creditor relationships and benefit derived by connected persons		
(1)	441(1), (5)	
(2)	441(2)	
(3)	441(3)	
(4)	1239(1)	
(5)	441(5)	
(6)	441(4)	
94 Index gilt-edged securities		
(1)	408(1), (2), (3)	
(2)	408(3), 409(1)	
(3)	409(2), (3)	
(4)	409(4)	
(5)	409(5)	
(6)	409(6), (7)	
(7)	408(4)	
94A Loan relationships with embedded derivatives		
(1)	424(1), 560(1)	
(2)	424(2), 560(2)	
(3)	560(3)	
95 Gilt strips		
(1)	410(1)	
(2)	410(2), (3), (4)	

Finance Act 1996 (c. 8) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	410(5), (6), (7)	
(4)	411(1)	
(5)	411(2)	
(6)	411(3)	
(7)	412(1), (2), (3), (4), (5)	
96 Special rules for certain other gilts		
(1)	Sch.2 para.55(1)	
(2)	Sch.2 para.55(2)	
97 Manufactured interest		
(1)	523(2), (3), (4), (5), (6)	
(2)	524(1), (2), (3)	
(2A)	524(4), (5)	
(4)	523(7)	
(4A)	525(1), (2)	
(4B)	524(6)	
98 Collective investment schemes		
		Spent when Sch.10 to FA 1996 (some of which is yet to be rewritten) has been repealed: see commentary on the overview of Chapter 3 of Part 7.
99 Insurance companies		
		Spent.
100 Money debts etc not arising from the lending of money		
(1)	467(1), (2), (3), 468(1), 469(4)	
(1A)	468(1), (2), (4), (6)	
(1B)	468(3)	
(2)	469(1), (2), (3)	
(2ZA)	469(3), (5)	
(2ZB)	469(6), (7)	
(3)	472(1), (2)	
(3A)	468(5), 469(8)	
(3B)	470(2)	

Finance Act 1996 (c. 8) *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(7)	470(1)	
(9)	474(1), (2), (3), (4)	
(10)	471(1), (2), (6), (7)	
(11)	471(1), (3), (6), (7)	
(12)	471(3), (4), (5)	
(14)	473	
101 Financial instruments		
(1)	667(1), (2)	
(1A)	667(3)	
103 Interpretation of Chapter		
(1)	311(5), (6), 323(4), (5), (6), 432(2), 464(1), (2)	
(1A)	462(1), (2)	
(1AA)	462(3), (4)	
(1B)	462(5)	
(2)	307(1)	
(3)	307(3), (4), (5)	
(3A)	463(1), (2), (3), (4)	
(3B)	464(1)	
(4)	464(3)	
(6)	340(1), (2)	
(7)	340(3), (4)	
(8)	340(5), (6)	
154 FOTRA securities		
(2)	1203(1), (3)	
(3)	1203(4)	
(5)	1203(5)	
(6)	413(1), (2), (3)	
(8)	413(4), 1204(1), (3), (4), (5)	
Sch.8 Loan relationships: claims etc relating to deficits		
para.1(1)	448(1)	
para.1(2)	448(2), (3)	

Finance Act 1996 (c. 8) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.1(3)	448(5), (6)	
para.1(4)	448(7)	
para.3(1)	449(1)	
para.3(2)	449(2)	
para.3(3)	449(4), (5)	
para.3(4)	450(1), (2), (3)	
para.3(5)	450(3), (4)	
para.3(6)	450(5)	
para.3(7)	450(2)	
para.4(1)	444(1), (3)	
para.4(2)	444(1), (3), (4)	
para.4(3)	444(3), 445(1)	
para.4(4)	445(2)	
para.4(5)	445(3), (4), (5)	
para.4(6)	444(5)	
para.5	443(2)	
Sch.9 Loan relationships: special computational provisions		
para.1(1)	452(1)	
para.1(2)	451(2), 452(2)	
para.1A(1)	399(1)	
para.1A(2)	399(2), 451(2)	
para.2(1)	378(1)	
para.2(1A)	377(1), 379(1), (2)	
para.2(1B)	380(1), (2)	
para.2(1C)	382	
para.2(1D)	383(1), (2), (3), (4), (5), (6)	
para.2(1E)	380(1)	
para.2(1F)	380(1), (3)	
para.2(1G)	380(1), (4)	
para.2(2)	378(1), (2), (3)	
para.2(3)	384(1), (3)	
para.2(4)	384(2)	

Finance Act 1996 (c. 8) *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.2(5)	381(1)	
para.2(5A)	381(2)	
para.2(6)	378(5), 381(3), (4), (5), 459(1), 464(1), (1)	
para.2(7)	460(1)	
para.3(1)	427(1), (2), (3)	
para.3(2)	427(3), (4), (5)	
para.3(3)	464(1)	
para.4A(1)	366(1), 367(1)	
para.4A(2)	366(1), (5)	
para.4A(3)	366(2)	
para.4A(4)	367(1), (4)	
para.4A(5)	366(3), 367(2)	
para.4A(6)	366(3), (4)	
para.4A(7)	367(2), (3)	
para.4A(8)	358(5), 368(1), (2), (3), (4), (5), 459(1)	
para.4A(9)	368(6), (7)	
para.4A(10)	366(6), 367(5)	
para.5(3)	332(1), (2), 363(1), (2), 364(1), (2)	
para.5(4)	332(3)	
para.5(5)	363(1), (2), (3)	
para.5(6)	364(1)	
para.5(7)	332(5), (6), 333(1), (2), (3), (4), (5)	
para.5(8)	332(4)	
para.5ZA	358(3), 369(1), (4), 370(2), (4)	
para.5A(1)	369(1)	
para.5A(2)	369(1), (2), 376(1)	
para.5A(3)	369(2), 376(1)	
para.5A(4)	369(2), 376(1)	
para.5A(5)	370(2), (3), 376(1)	
para.5A(6)	370(1), (4), (5)	

Finance Act 1996 (c. 8) *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.5A(7)	370(4), (5)	
para.5A(8)	372(1)	
para.5A(9)	372(2), (3)	
para.5A(10)	372(3)	
para.5A(11)	373(1)	
para.5A(12)	373(3), (4), (5)	
para.5A(13)	373(1)	
para.5A(14)	374(1), (2)	
para.5A(15)	371(1), (2)	
para.5A(16)	369(5)	
para.5A(17)	375(1), (2)	
para.5A(18)	375(3), (4), (5), (6)	
para.5A(19)	370(2), 376(1)	
para.5A(20)	376(3)	
para.5A(21)	376(2)	
para.6(1)	357(1), 359(1)	
para.6(2)	357(1), 359(1)	
para.6(3)	359(2)	
para.6(3A)	365(1)	
para.6(4)	361(1), (2), (3)	
para.6(5)	361(4)	
para.6(6)	357(1), (2), (3)	
para.6(7)	357(2), (3)	
para.6(8)	357(4), 359(3), 365(2)	
para.6A(1)	362(1), (2), (3), (4), (5), (6)	
para.6A(2)	362(1), (2), (3), (4), (5), (6)	
para.6A(3)	333(1), (2)	
para.6A(4)	333(3)	
para.6A(5)	333(4), (5)	
para.6C(1)	358(4), 360(1)	
para.6C(3)	360(2)	
para.6D(1)	334(1)	

Finance Act 1996 (c. 8) *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.6D(2)	335(1), Sch.2 para.51(1)	
para.6D(3)	334(3)	
para.6D(4)	334(4)	
para.6D(5)	334(5), 335(2), Sch.2 para.51(2)	
para.7(1)	336(1), (2)	
para.7(2)	336(3)	
para.10(1)	337(1), (7)	
para.10(2)	337(2)	
para.10(3)	337(3)	
para.10(4)	337(4)	
para.10(5)	337(5), (6)	
para.10A(1)	342(1), 343(1)	
para.10A(1A)	342(4), 343(3)	
para.10A(2)	342(1)	
para.10A(3)	342(2), (3)	
para.10A(4)	343(2)	
para.11(1)	432(1), (2), (3)	
para.11(1A)	433(1), (2)	
para.11(1B)	433(3)	
para.11(2)	432(4)	
para.11(3)	432(5)	
para.11(3A)	432(6)	
para.11A(1)	435(1), (2), 436(1), (2)	
para.11A(2)	435(1), (3)	
para.11A(3)	435(4)	
para.11A(4)	437(1), (2), (3), (4), 438(1), (2), (3), (4), (5), (6)	
para.11A(5)	437(6), 439(1), (2), (3), (5)	
para.11A(6)	439(4)	
para.11A(7)	440(1), (2)	
para.11A(8)	440(6)	
para.11A(9)	440(3), (4), (5)	

Finance Act 1996 (c. 8) *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.11A(10)	440(4), (5)	
para.12(1)	344(1), (2), (3), (4), 345(1), (2), 346(1), (2), 348(7)	
para.12(2)	348(1), (2), (3), (5)	
para.12(2ZA)	348(6)	
para.12(2A)	349(1), (2), (3), (4)	
para.12(2B)	349(5), (6)	
para.12(2C)	348(4), (5), 349(4), (7)	
para.12(3)	345(3)	
para.12(4)	346(1), (3)	
para.12(5)	346(4)	
para.12(6)	344(5), 347(1)	
para.12(7)	347(2), (3)	
para.12(7A)	347(4), (5)	
para.12(8)	345(4)	
para.12(9)	348(5)	
para.12A(1)	350(1), 351(1)	
para.12A(2)	351(2)	
para.12A(3)	351(3), 352(3)	
para.12A(4)	351(4), 352(4)	
para.12A(5)	350(1), 351(1), 352(1)	
para.12A(6)	352(2)	
para.12A(7)	352(3), (4)	
para.12A(8)	350(2)	
para.12A(9)	351(5), 352(5)	
para.12B		Yet to be rewritten: see para.55 of the Explanatory Notes.
para.12C		Yet to be rewritten: see para.55 of the Explanatory Notes.
para.12D		Yet to be rewritten: see para.55 of the Explanatory Notes.

Finance Act 1996 (c. 8) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.12F		Yet to be rewritten: see para.55 of the Explanatory Notes.
para.12G		Yet to be rewritten: see para.55 of the Explanatory Notes.
para.12H		Yet to be rewritten: see para.55 of the Explanatory Notes.
para.12I		Yet to be rewritten: see para.55 of the Explanatory Notes.
para.12J		Yet to be rewritten: see para.55 of the Explanatory Notes.
para.13(1)	429(1), (2), (3)	
para.13(1A)	429(4), (5)	
para.13(2)	430(1), (2)	
para.13(3)	430(3)	
para.13(4)	430(4), (5)	
para.13(5)	430(6)	
para.13(6)	464(1)	
para.14(1)	330(1)	
para.14(2)	330(2)	
para.14(3)	330(3)	
para.14(4)	330(4), (5), (6)	
para.14A	331(1), (2)	
para.15(1)	341(1)	
para.15(2)	341(2), (3)	
para.15(3)	341(5)	
para.15(4)	341(4)	
para.16(1)	434(2), (4), (6)	
para.16(2)	434(3), (5), (7)	
para.17(1)	416(1)	
para.17(2)	416(2)	
para.17(3)	415(3), 416(3)	

Finance Act 1996 (c. 8) *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.17(4)	415(2), (4)	
para.17(5)	416(5), 417(1), (2), (3)	
para.17(8)	421(1), (4)	
para.17(8A)	421(2)	
para.17(9)	417(4), 459(1)	
para.17(10)	460(1)	
para.18(1)	418(1), 419(5)	
para.18(1ZA)	418(1), 419(1)	
para.18(1A)	419(2)	
para.18(1B)	419(3)	
para.18(1C)	419(4)	
para.18(2)	418(1), (2)	
para.18(2A)	418(3), (4)	
para.18(2B)	415(3), 418(5)	
para.18(2C)	421(1), (4)	
para.18(2D)	421(3)	
para.18(3)	415(2), (4)	
para.18(3B)	420(1), 459(1)	
para.18(3C)	420(2)	
para.18(4)	419(5), 420(3), 464(1)	
para.18(5)	420(4)	
para.19A(4BA)	Sch.2 para.52(1), (2)	
para.19(1)	385(1)	
para.19(2)	385(2), (3), 464(1)	
para.19(3)	386(1)	
para.19(4)	386(2), (3), (4)	
para.19(5)	386(5)	
para.19(6)	386(6), (7)	
para.19(7)	388(1), (2), (3), (4)	
para.19(8)	388(5)	
para.19(9)	388(7)	
para.19(11)	387(1), (2)	

Finance Act 1996 (c. 8) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.19(12)	389(1), (2), (3)	
para.19(13)	390(1), (2), (3), (4)	
para.19(14)	388(8), 459(1)	
para.19A(1)	325(1), (2)	
para.19A(2)	325(3)	
para.19A(3)	326(1), (2), (3), (4)	
para.19A(4)	327(1)	
para.19A(4A)	327(2)	
para.19A(4B)	327(4), (5)	
para.19A(4BA)	Sch.2 para.52(1), (2)	
para.19A(4C)	328(1), (2), (3)	
para.19A(4D)	328(5), (6)	
para.19A(5)	326(5), 328(4)	
para.19B(1)	329(1)	
para.19B(2)	329(2)	
para.19B(3)	329(3)	
para.19B(4)	329(4)	
para.20(1)	460(2)	
para.20(3)	460(3)	
para.20(4)	461(1)	
para.20(5)	461(2), (3), (7), 464(1)	
para.20(6)	461(4), (5), (6), (7)	
para.20(7)	461(8)	
para.20(8)	460(5)	
para.20(9)	459(1), 460(6)	
para.20(10)	460(7)	
Sch.10 Loan relationships: collective investment schemes		
para.1A(1)	403(1)	
para.1A(2)	403(2), (3), (5)	
para.1A(3)	403(2)	
para.1A(4)	403(4)	
para.1B(1)	404(1)	

Finance Act 1996 (c. 8) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.1B(2)	404(2), (3), (5)	
para.1B(3)	404(2)	
para.1B(4)	404(4)	
para.4(1)	475(1), 477(1), (6)	Yet to be rewritten so far as it applies by virtue of regulation 95 of SI 2006/964: see commentary on the overview of Chapter 3 of Part 7.
para.4(2)	475(1), 477(2)	Yet to be rewritten so far as it applies by virtue of regulation 95 of SI 2006/964: see commentary on the overview of Chapter 3 of Part 7.
para.4(3)	477(3)	Yet to be rewritten so far as it applies by virtue of regulation 95 of SI 2006/964: see commentary on the overview of Chapter 3 of Part 7.
para.4(4)	477(4), (5)	Yet to be rewritten so far as it applies by virtue of regulation 95 of SI 2006/964: see commentary on the overview of Chapter 3 of Part 7.
para.4(5)	479(1)	Yet to be rewritten so far as it applies by virtue of regulation 95 of SI 2006/964: see commentary on the overview of Chapter 3 of Part 7.
para.4(6)	479(2)	Yet to be rewritten so far as it applies by virtue of regulation 95 of SI 2006/964: see commentary on the overview of Chapter 3 of Part 7.
para.5(1)	478(1), Sch.1 para.268	Yet to be rewritten so far as it applies by virtue of regulation 95 of SI 2006/964: see commentary on the overview of Chapter 3 of Part 7.

Finance Act 1996 (c. 8) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.5(2)	Sch.1 para.268	Yet to be rewritten so far as it applies by virtue of regulation 95 of SI 2006/964: see commentary on the overview of Chapter 3 of Part 7.
para.5(3)	Sch.1 para.268	Yet to be rewritten so far as it applies by virtue of regulation 95 of SI 2006/964: see commentary on the overview of Chapter 3 of Part 7.
para.5(4)	Sch.1 para.268	Yet to be rewritten so far as it applies by virtue of regulation 95 of SI 2006/964: see commentary on the overview of Chapter 3 of Part 7.
para.5(5)	Sch.1 para.268	
para.6	478(1), (2), (3)	Yet to be rewritten so far as it applies by virtue of regulation 95 of SI 2006/964: see commentary on the overview of Chapter 3 of Part 7.
para.7(1)	476(1), (2), 477(1)	Yet to be rewritten so far as it applies by virtue of regulation 95 of SI 2006/964: see commentary on the overview of Chapter 3 of Part 7.
para.7(2)	476(1)	Yet to be rewritten so far as it applies by virtue of regulation 95 of SI 2006/964: see commentary on the overview of Chapter 3 of Part 7.
para.8(1)	480(1)	Yet to be rewritten so far as it applies by virtue of regulation 95 of SI 2006/964: see commentary on the overview of Chapter 3 of Part 7.

Finance Act 1996 (c. 8) *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.8(2)	481(1)	Yet to be rewritten so far as it applies by virtue of regulation 95 of SI 2006/964: see commentary on the overview of Chapter 3 of Part 7.
para.8(3)	482(1), (6)	Yet to be rewritten so far as it applies by virtue of regulation 95 of SI 2006/964: see commentary on the overview of Chapter 3 of Part 7.
para.8(3A)	482(5)	Yet to be rewritten so far as it applies by virtue of regulation 95 of SI 2006/964: see commentary on the overview of Chapter 3 of Part 7.
para.8(4)	482(2)	Yet to be rewritten so far as it applies by virtue of regulation 95 of SI 2006/964: see commentary on the overview of Chapter 3 of Part 7.
para.8(5)	480(2), (3)	Yet to be rewritten so far as it applies by virtue of regulation 95 of SI 2006/964: see commentary on the overview of Chapter 3 of Part 7.
para.8(5A)		Yet to be rewritten: see commentary on the overview of Chapter 3 of Part 7.
para.8(6)	482(3)	Yet to be rewritten so far as it applies by virtue of regulation 95 of SI 2006/964: see commentary on the overview of Chapter 3 of Part 7.
para.8(6A)		Yet to be rewritten: see commentary on the overview of Chapter 3 of Part 7.
para.8(6B)		Yet to be rewritten: see commentary on the overview of Chapter 3 of Part 7.

Finance Act 1996 (c. 8) *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.8(7)	481	Yet to be rewritten so far as it applies by virtue of regulation 95 of SI 2006/964: see commentary on the overview of Chapter 3 of Part 7.
para.8(7A)	464(1)	Yet to be rewritten so far as it applies by virtue of regulation 95 of SI 2006/964: see commentary on the overview of Chapter 3 of Part 7.
para.8(7B)		Yet to be rewritten: see commentary on the overview of Chapter 3 of Part 7.
para.8(7C)		Yet to be rewritten: see commentary on the overview of Chapter 3 of Part 7.
para.8(7D)		Yet to be rewritten: see commentary on the overview of Chapter 3 of Part 7.
para.8(7E)	481, 483(5)	Yet to be rewritten so far as it applies by virtue of regulation 95 of SI 2006/964: see commentary on the overview of Chapter 3 of Part 7.
para.8(7F)	476(1), 480(4)	Yet to be rewritten so far as it applies by virtue of regulation 95 of SI 2006/964: see commentary on the overview of Chapter 3 of Part 7.
para.8(7G)	483(1), (2), (3)	Yet to be rewritten so far as it applies by virtue of regulation 95 of SI 2006/964: see commentary on the overview of Chapter 3 of Part 7.
para.8(7H)	483(4)	Yet to be rewritten so far as it applies by virtue of regulation 95 of SI 2006/964: see commentary on the overview of Chapter 3 of Part 7.

Finance Act 1996 (c. 8) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.8(7I)	488(2), (3)	Yet to be rewritten so far as it applies by virtue of regulation 95 of SI 2006/964: see commentary on the overview of Chapter 3 of Part 7.
para.8(8)	484(1)	Yet to be rewritten so far as it applies by virtue of regulation 95 of SI 2006/964: see commentary on the overview of Chapter 3 of Part 7.
para.9(1)	403(6), 404(6), 484(2)	Yet to be rewritten so far as it applies by virtue of regulation 95 of SI 2006/964: see commentary on the overview of Chapter 3 of Part 7.
para.9(2)	484(3)	Yet to be rewritten so far as it applies by virtue of regulation 95 of SI 2006/964: see commentary on the overview of Chapter 3 of Part 7.
Sch.11 Loan relationships: special provisions for insurers		
para.2(1)	392(1), (2)	
para.2(2A)	398(1), (2), (3)	
para.3	401(1), (2), (3)	
para.3A(1)	402(1), (2)	
para.3A(2)	402(5)	
para.3A(3)	402(3), (4)	
para.3A(4)	402(6)	
para.3A(5)	402(7)	
para.4(1)	393(1)	
para.4(2)	394(1), (2), (3)	
para.4(3)	395(1), (4)	
para.4(4)	397(1), (2), (3)	
para.4(5)	395(1), (2), (4)	
para.4(7)	396(1), (4)	
para.4(8)	396(1)	

Finance Act 1996 (c. 8) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.4(9)	396(1)	
para.4(9A)	396(2), (3)	
para.4(10)	396	
para.4(11)	396(6), (7), (8)	
para.4(15)	395(5)	
para.7(1)	400(1), (2)	
para.7(2)	400(3)	

Finance Act 1998 (c. 36)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
42 Computation of profits of trade, profession or vocation		
(1)	47(1)	
(2)	47(2)	
(3)		Spent commencement.
(5)	47(3)	
46 Minor and consequential provisions about computations		
(1)	49(1), (2), (3)	
(2)	48(1), (2)	
Sch.18 Company tax returns, assessments and related matters		
para.10(2B)		The omission of para.10(2B) is incidental to the amendment made by para.342(10) of Sch.1.
para.10(3)		The omission of para.10(3) is incidental to the amendment made by para.342(11) of Sch.1.
para.52(2)		Repealed in part: see para.342(6) of Sch.1.
para.52(4)		Unnecessary.
para.52(5)		Repealed in part: see para.342(6) of Sch.1.
para.83LA		The repeal of this paragraph is incidental to the amendment made by para.342(7) of Sch.1.

Finance Act 1998 (c. 36) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.83LB		The repeal of this paragraph is incidental to the amendment made by para.342(7) of Sch.1.
para.83LC		The repeal of this paragraph is incidental to the amendment made by para.342(7) of Sch.1.
para.83LD		The repeal of this paragraph is incidental to the amendment made by para.342(7) of Sch.1.
para.83LE		The repeal of this paragraph is incidental to the amendment made by para.342(7) of Sch.1.
para.83M		The repeal of this paragraph is incidental to the amendment made by para.342(7) of Sch.1.
para.83N		The repeal of this paragraph is incidental to the amendment made by para.342(7) of Sch.1.
para.83O		The repeal of this paragraph is incidental to the amendment made by para.342(7) of Sch.1.
para.83P		The repeal of this paragraph is incidental to the amendment made by para.342(7) of Sch.1.
para.83Q		The repeal of this paragraph is incidental to the amendment made by para.342(7) of Sch.1.
para.83R		The repeal of this paragraph is incidental to the amendment made by para.342(8) of Sch.1.

Finance Act 1999 (c. 16)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
54 Tax treatment of reverse premiums		
(1)		Introduces Sch.6 to FA 1999.
(2)	Sch.2 para.24(1)	
(3)	Sch.2 para.24(2)	
63 Treatment of transfer fees under existing contracts		
(1)		See Annex 1, Change 106.
(2)		See Annex 1, Change 106.
(3)		See Annex 1, Change 106.
(4)		See Annex 1, Change 106.
(5)		See Annex 1, Change 106.
81 Acquisitions disregarded under insurance companies concession		
(4)		Spent.
Sch.6 Tax treatment of receipts by way of reverse premium		
para.1(1)	95(1), (2), (3), (4), 242(1), (6)	
para.1(2)	95(1), 242(6)	
para.2(1)	97(1)	
para.2(2)	97(2), 242(1)	
para.2(3)	97(3), 242(1), (2)	
para.3(1)	98(1), (3), 242(4), (5)	
para.3(2)	98(4), 242(4), (5)	
para.3(3)	98(5)	
para.3(4)	98(2), 242(6)	
para.5	96(1), 242(6)	
para.7	96(3), (4), 242(6)	
para.8(1)	99, 242(6), 1239(1)	
para.8(2)	99	

Finance Act 2000 (c. 17)		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
46 Exemption for small trades etc		
(2A)		Repealed in part: see para.350(4) of Sch.1. The omitted words are unnecessary: see commentary on Sch.1.
69 Tax relief for expenditure on research and development		
(1)		Introduces Sch.20 to FA 2000.
143 Power to provide incentives to use electronic communications		
(2)	1211	
Sch.12 Provision of services through an intermediary		
para.17(1)	138(1), (2)	
para.17(2)	138(3)	
para.17(3)	138(4)	
para.17(4)	138(5), 139(4)	
para.18(1)	139(1)	
para.18(2)	139(2)	
para.18(3)	139(3)	
Sch.15 The corporate venturing scheme		
para.60(1)		Repealed in part: see para.354 of Sch.1.
Sch.20 Tax relief for expenditure on research and development		
para.1(1)	976(1), (2), (3), 977(1), (2), (3), 981(1), (2), (3)	
para.1(2)	981(5)	
para.1(3)	981(6)	
para.1(3A)	981(7)	
para.1(4)		Spent.
para.2(1)	1042(1), 1043, (3), (4), (5), (6), (7)	
para.2(2)	1042(2)	
para.3(1)	983(1), 984(1)	
para.3(2)		Unnecessary: see commentary on clause 983.
para.3(3)	983(3), 984(1), (2), (3)	

Finance Act 2000 (c. 17) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.3(4)	983(2), 984(1)	
para.3(5)	983(4), 984(4)	
para.3(6)	983(5), 984(5)	
para.3(7)	983(6), 984(6)	
para.4(1)	974(1)	
para.4(2)	974(2)	
para.5(1)	1046(1), (2), (3), (4), (5)	
para.5(1A)	1046(6), (7)	
para.5(2)	1047(2)	
para.5(3)	1047(3), (4)	
para.5(4)	1047(5), (6)	
para.6(1)	1048(1)	
para.6(2)	1048(2)	
para.6(3)	1049(2)	
para.6(4)	1049(3), (4)	
para.6(5)	1049(5), (6)	
para.6A(1)	1050(1)	
para.6A(2)	1050(2)	
para.7	1061	
para.8(1)	1062(1)	
para.8(2)	1062(2), (3)	
para.8(3)	1062(4)	
para.8A(1)		Unnecessary.
para.8A(2)		Unnecessary.
para.8A(3)	1051(1)	
para.8A(4)	1056(2)	
para.8A(5)	1056(3), (4)	
para.8A(6)	1056(5), (6)	
para.8B	1052(1), (2), (3), (4), (5), (6), (7), (8)	
para.8C(1)	1053(1), (2)	
para.8C(2)	1053(3), (4)	

Finance Act 2000 (c. 17) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.8C(3)	1053(5)	
para.8C(4)	1053(6)	
para.8C(5)	1053(7)	
para.8D(1)	1054(1)	
para.8D(2)	1054(2)	
para.8D(3)	1054(3)	
para.8D(4)	1054(4)	
para.8D(5)	1054(5)	
para.8E	1055(1), (2)	
para.9(1)		Unnecessary.
para.9(2)	984(3), 1057(1)	
para.10(1)	1058(1), (2)	
para.10(2)	1058(3), (4)	
para.10(3)	1058(5)	
para.10(4)	1058(6)	
para.11(1)	1059(1)	
para.11(2)	1059(2)	
para.11(3)	1059(3)	
para.11(4)	1059(4)	
para.11(5)	1059(5)	
para.12	1060(1), (2)	
para.13	976(1), (4), (5), (6), (7), (8)	
para.14(1)	977(1), (4)	
para.14(2)	977(5), (6), (7)	
para.14(3)	977(8)	
para.14(4)	978(1)	
para.14(5)	978(2)	
para.14(6)	978(3)	
para.15(1)	985(1), (2)	
para.15(2)	986(1)	
para.15(3)	986(2), (3)	
para.15(4)	987(2)	

Finance Act 2000 (c. 17) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.15(5)	987(3)	
para.16(1)	988(1)	
para.16(2)	988(2)	
para.16(3)	988(3)	
para.17(1)	989(1), (2), (3), (4), (5)	
para.17(2)	1065	
para.18(1)	985(4)	
para.18(2)	990(2), (3)	
para.18(3)	990(4), (5)	
para.18(4)	990(6), (7)	
para.19(1)	992(1), (2)	
para.19(2)	992(2), (3)	
para.20	991	
para.21(1)	1013(1), (2)	
para.21(2)	1013(3)	
para.21(3)	1013(4)	
para.22	980(1), (2), (3)	
para.23(1)	979(1)	
para.23(2)	979(2)	
para.23(3)	979(3), (4), (5)	
para.23(4)	979(3)	
para.24		Unnecessary: see commentary on clause 985.
para.25(1)	973, 1064	
para.25(2)	1239(1)	
para.25(3)	1063(1), (2)	
para.26(1)		Spent commencement.
para.26(2)		Spent commencement.

Finance Act 2001 (c. 9)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
70 Relief for expenditure on remediation of contaminated land		
(1)		Introduces Sch.22 to FA 2001.
(2)		Unnecessary.
Sch.22 Remediation of contaminated land		
para.1(1)	1071(1), (2), (3), (4)	
para.1(2)	1071(1), (5), (6)	
para.1(3)	1071(7)	
para.1(4)	1071(8)	
para.1(5)	1074(1)	
para.1(6)	1072(1)	
para.1(7)	1072(2)	
para.1(8)	1072	
para.2(1)	1068(1)	
para.2(2)	1068(2)	
para.2(3)	1068(4)	
para.2(4)	1068(5)	
para.2(5)	1068(3)	
para.2(6)	1068(6)	
para.3(1)	1069(1)	
para.3(2)	1069(2)	
para.3(3)	1069(3), (4)	
para.4(1)	1070(1), (4), (5)	
para.4(2)	1070(2), (3)	
para.4(3)	1070(3)	
para.4(4)	1070(4)	
para.4(5)	1070(4), (5)	
para.4(6)	1070(6)	
para.5(1)	1094(1), (2), (3), (4), (5), (6), (7)	
para.5(2)	1095(1), (2)	
para.5(3)	1095(3), (4)	
para.5(4)	1095(5), (6)	

Finance Act 2001 (c. 9) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.6	1096(1), (2)	
para.7(1)	1097(1), (5)	
para.7(2)	1097(2)	
para.7(3)	1097(3), (4)	
para.8(1)	1101(1)	
para.8(2)	1101(2)	
para.9(1)	1098(2)	
para.9(2)	1098(3)	
para.10(1)	1099(1), (2)	
para.10(2)	1099(3), (4)	
para.10(3)	1099(5)	
para.10(4)	1099(6)	
para.11	1100(1), (2)	
para.12(1)	1073(2), (3)	
para.12(2)	1073(5)	
para.12(3)	1073(5)	
para.12(4)	1074(1)	
para.13	1073(1), (4), (5), (6), (7), (8)	
para.14(1)	1075(1), (2)	
para.14(2)	1076(1)	
para.14(3)	1076(2)	
para.14(4)	1077(1)	
para.14(5)	1077(2)	
para.14(6)	1077(3)	
para.14(7)	1077(4)	
para.14(8)	1077(5)	
para.14(9)	1077(6), (7)	
para.14(10)	1077(8)	
para.15(1)	1078(1)	
para.15(2)	1078(2)	
para.15(3)	1078(3)	
para.16(1)	1075(5)	

Finance Act 2001 (c. 9) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.16(2)	1079(2), (3)	
para.16(3)	1079(4), (5)	
para.16(4)	1079(6), (7)	
para.16(5)	1079(8)	
para.17(1)	1082(1)	
para.17(2)	1082(2)	
para.17(3)	1082	
para.17(4)	1082(4)	
para.17(5)	1075(3)	
para.18	1080	
para.19	1081(1), (2)	
para.20	1083(1), (2)	
para.21	1084	
para.22(1)	1085(1), (2), (3), (4)	
para.22(2)	1085(1)	
para.22(3)	1086	
para.22(4)	1087(1)	
para.22(5)	1085(7)	
para.23(1)	1085(1)	
para.23(2)	1085(5), (6)	
para.24(1)	1088(1), (2)	
para.24(2)	1089(1)	
para.24(3)	1089(2), (3)	
para.24(4)	1089(4)	
para.25(1)	1090(1)	
para.25(2)	1090(2)	
para.25(3)	1090(3)	
para.26	1091(1), (2), (3)	
para.27(1)	1092(1), (2)	
para.27(2)	1092(3)	
para.28	1091(1), (2), (3)	
para.29(1)	1093(1), (2)	

Finance Act 2001 (c. 9) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.29(2)	1093(3)	Unnecessary: see commentary on clause 1103.
para.29(3)	1093(4)	
para.30		
para.31(1)	1103	
para.31(2)	1103	
para.31(3)	1102(1)	
para.31(4)	1239(1)	
para.32(1)	Sch.2 para.77(1)	
para.32(2)	Sch.2 para.77(2)	

Finance Act 2002 (c. 23)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
53 Tax relief for expenditure on research and development		
(1)		Introduces Sch.12 to FA 2002.
(2)		Unnecessary.
54 Tax relief for expenditure on vaccine research etc		
(1)		Introduces Sch.13 to FA 2002.
(2)		Introduces Sch.14 to FA 2002.
55 Gifts of medical supplies and equipment		
(1)	106(1)	
(2)	106(2)	
(3)	52(2), 106(3), (4)	
(4)	107(1), (2), (3)	
(5)	1239(1)	
(6)	106(5)	
(7)		Spent commencement.
60 Expense of hiring cars with low carbon dioxide emissions		
(2)	59(1), 1176(7), Sch.2 para.14	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
64 Adjustment on change of basis		
(1)	173(1), (2), 174(1), (2), (3), 175, 176(1), (2), 177(1), (2), (3), 178(1), (2), (3), (4), 179(1), (2), (3), (4), 253(1), (2), 254(1), (2), (3), (4), (5)	
(2)	173(3), 253(3)	
(3)	173(4), 253(3)	
(4)	173(5), 253(3)	
(5)	173(6), 253(3)	
84 Gains and losses from intangible fixed assets of company		
(1)		Introduces Sch.29 to FA 2002.
Sch.12 Tax relief for expenditure on research and development		
para.1(1)	1003(1), (2), (3), 1004(1), (2)	
para.1(2)	1004(3), (4)	
para.2(1)	1042(1), 1043, (3), (4), (5), (6), (7), 1045	
para.2(2)	1042(2)	
para.3	1005	
para.4(1)	1006(1)	
para.4(2)	1006(3)	
para.4(3)	1006(2)	
para.4(4)	1006(3)	
para.4(5)		Unnecessary: see commentary on clause 1006.
para.4(6)	1006(4), (5)	
para.5(1)	1007(1)	
para.5(2)	1007(2)	
para.5(3)	1007(3)	
para.5(4)	1007(4)	
para.5(5)		Unnecessary: see commentary on clause 1007.
para.5(6)	1007(5), (6)	
para.6(1)	1008(1)	
para.6(2)	1008(2)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.6(3)	1008(3)	
para.6(4)	1008(4)	
para.6(5)	1008(5), (6)	
para.7(1)	993(1), (2), (3), 994(1), (2)	
para.7(2)	994(3)	
para.7(3)	994(4), (5)	
para.7(4)	972	
para.8	995(1), (2), (3), (4)	
para.9(1)	996(2)	
para.9(2)	996(3)	
para.9(3)	996(4)	
para.9(4)		Unnecessary: see commentary on clause 996.
para.10(1)	997(2)	
para.10(2)	997(3)	
para.10(3)	997(4)	
para.10(4)		Unnecessary: see commentary on clause 997.
para.10A(1)	998(1), (2), (3)	
para.10A(2)	999	
para.10A(3)	972	
para.10B	1000, 1001(1), (2), (3), (4), (5), (6), 1002(1), (2), (3), (4), (5), (6), (7), 1058(1), (2), (3), (4), (5), (6), 1059(1), (2), (3), (4), (5), 1060(1), (2)	
para.11(1)		Unnecessary.
para.11(2)	993(1), (4), (5), (6), (7), 998(1), (4), (5), (6), (7), 1003(1), (4), (5), (6), (7)	
para.11(3)	993(4), 998(4), 1003(7)	
para.12	1011(1), (2)	
para.13(1)	1009(1)	
para.13(2)	1009(2)	
para.13(3)	1009(4)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.13(4)	1009(3)	
para.14(1)	1010(1)	
para.14(2)	1010(2), (3)	
para.14(3)	1010(4)	
para.15(1)	1012(1), (2)	
para.15(2)	1012(3)	
para.15(3)	1012(4), (5)	
para.15(4)	1012(3), (5)	
para.16(1)	1013(1), (2)	
para.16(2)	1013(3)	
para.16(3)	1013(4)	
para.17	974(1), (2), 1046(1), (2), (3), (4), (5), (6), (7), 1047(2), (3), (4), (5), (6), 1048(1), (2), 1049(2), (3), (4), (5), (6), 1050(1), (2), 1051(1), 1052(1), (2), (3), (4), (5), (6), (7), (8), 1053(1), (2), (3), (4), (5), (6), (7), 1054(1), (2), (3), (4), (5), 1055(1), (2), 1056(2), (3), (4), (5), (6), 1062(1), (2), (3), (4)	
para.18(1)	1066(1)	
para.18(2)	1066(2)	
para.18(3)	1066(3), (4)	
para.19(1)	973	
para.19(2)	1239(1)	
para.20(1)	Sch.2 paras.69(1), (2), 70(1), (2)	
para.20(2)		Spent commencement.
Sch.13 Tax relief for expenditure on vaccine research etc		
para.1(1)	1016(1), (2), (3), 1020(1), (3), 1024(1), (2)	
para.1(2)	972, 1016(1)	
para.2(1)	1025	
para.2(2)	1026(1), 1027(1)	
para.2(3)	1026(2), (3), 1027(2)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.2(4)	1026(4), 1027(4)	
para.3(1)	1028(1)	
para.3(2)	1028(2)	
para.3(3)	1028(3)	
para.3(4)		Unnecessary: see commentary on clause 1028.
para.3(5)	1028(4)	
para.3(6)	1028(5)	
para.3(7)	1028(6)	
para.4(1)	1015(1)	
para.4(2)	1015(2)	
para.4(3)	1015(3)	
para.4(4)	1015(4)	
para.5(1)	974(1)	
para.5(2)	974(2), (3)	
para.5(3)	1042(1), (2), 1043, (3), (4), (5), (6), (7), 1046(1), (2), (3), (4), (5), (6), (7), 1047(2), (3), (4), (5), (6), 1048(1), (2), 1049(2), (3), (4), (5), (6), 1050(1), (2), 1051(1), 1052(1), (2), (3), (4), (5), (6), (7), (8), 1053(1), (2), (3), (4), (5), (6), (7), 1054(1), (2), (3), (4), (5), 1055(1), (2), 1056(2), (3), (4), (5), (6), 1062(1), (2), (3), (4)	
para.6(1)		Unnecessary.
para.6(2)	1029(1), (2), 1057(1)	
para.6(3)	1029(1), (1), (2), (3)	
para.7(1)	1029(1)	
para.7(2)	1029(4)	
para.7(3)	1029(4)	
para.7(4)	1029(5)	
para.7(5)		Unnecessary: see commentary on clause 1029.
para.7(6)	1029(6)	
para.8(1)	1029(1), 1058(1), (2)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.8(2)	1058(4)	
para.8(3)	1058(6)	
para.9(1)	1058(3)	
para.9(2)	1058(3)	
para.9(3)	1058(3), (5)	
para.9(4)	1058(3), (5)	
para.10(1)	1059(1)	
para.10(2)	1059(2)	
para.10(3)	1059(3)	
para.10(4)	1059(4)	
para.10(5)	1059(5)	
para.11	1029(1), 1060(1), (2)	
para.12(1)	1030(1)	
para.12(2)	1030(2)	
para.12(3)	1030(3)	
para.13	1017(1), 1018(1), 1020(2), 1021(1)	
para.14(1)	1016(1), (2), (4), (5), (6), 1017(1), 1018(1), 1021(1)	
para.14(2)	1017(2), (5), (6)	
para.14(3)	1016(6), 1017(3)	
para.15(1)	1020(1), (4), (5), (6), (7)	
para.15(2)	1020(8)	
para.15(3)	1020(8), (9)	
para.15(4)	1022(1), (2), (3)	
para.15(5)	1023(1), (2)	
para.15(6)	1023(3), (4), (5), 1032(4)	
para.15(7)	1018(2), 1020(8), 1032(4), (5)	
para.15A(1)	1017(4), 1018(1), 1020(8), 1021(1)	
para.15A(2)	1017(4), 1018(2)	
para.15A(3)	1021(2)	
para.15A(4)	1044	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.16(1)	1031(1), (2)	
para.16(2)	1032(1)	
para.16(3)	1032(2), (3), (4), (6)	
para.16(4)	1033(2)	
para.16(5)	1033(3)	
para.16(6)	1032(5)	
para.16A(1)	1032(4), (5)	
para.16A(2)	1044	
para.17(1)	1034(1), (2)	
para.17(2)	1034(3)	
para.17(3)	1034(4)	
para.17(4)	1034(5)	
para.17(5)	1035(1), (2), (3), (4), (5)	
para.18(1)	1031(4)	
para.18(2)	1036(2), (3)	
para.18(3)	1036(4), (5)	
para.18(4)	1036(6), (7)	
para.19(1)	1038(1), (2)	
para.19(2)	1038(2), (3)	
para.20	1037	
para.21(1)	1016(1), (2), 1019(1)	
para.21(2)	1016(4), (5), (6), 1019(1), (2), (3)	
para.21(3)	1019(2), (4)	
para.21(4)	1019(5)	
para.24(1)	1041(1), (2)	
para.24(2)	1041(3)	
para.24(3)	1041(4)	
para.25(1)	1039(1), (2)	
para.25(2)	1039(3)	
para.25(4)	1040(2), (3), (4), (5)	
para.27(1)	973, 1064, 1065	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.27(2)	1239(1)	
para.27(3)	1063(1), (2)	
para.28(1)	Sch.2 para.71(1), (2)	
para.28(2)	Sch.2 para.71(1), (2)	
para.28(3)		Spent commencement.
Sch.15 R&D Tax relief for small and medium-sized enterprises: minor and consequential amendments		
para.2(2)	Sch.2 para.69(1), (2)	
Sch.18 Relief for community amateur sports clubs		
para.9(3)	104(1)	Repealed in part: see para.386 of Sch.1.
Sch.22 Computation of profits: adjustment on change of basis		
para.1(1)		Introductory.
para.1(2)	174(1), (4), 254(6)	
para.1(3)		Introductory.
para.2	175, 254(1)	
para.3(1)	173(1)	
para.3(2)	1191(3), (4)	
para.3(3)	173(2)	
para.4	174(2), 254(2)	
para.5(1)	174(3), 254(4)	
para.5(2)	174(3), 254(4)	
para.6(1)	176(1)	
para.6(2)	174(4), 176(2), 254(6)	
para.7(1)	177(1), (2), 254(3), (5)	
para.7(2)	177(3), 254(3), (5)	
para.8(1)	178(1)	
para.8(2)	178(2), (3), (4)	
para.9(1)	179(1)	
para.9(2)	179(2)	
para.9(4)	179(3)	
para.9(5)	179(4), 1192(1)	
para.10(1)		Yet to be rewritten.

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.10(2)		Yet to be rewritten.
para.10(3)		Yet to be rewritten.
para.13(1)	1191(1)	
para.13(2)	1191(2), 1192(2)	
para.13(5)	1193	
para.15	179(1), (3)	
Sch.26 Derivative contracts		
para.1(1)	544(1), 545(1)	
para.1(2)	666(1), (2)	
para.2(1)	550(1)	
para.2(2)	551(1)	
para.2(2A)	552(2)	
para.2(2B)	676	
para.2A(1)	558(1), (4), (5)	
para.2A(2)	558(2), (4)	
para.2A(3)	558(3)	
para.2B(1)	559(1), (4)	
para.2B(2)	559(2)	
para.2B(3)	559(3), (4)	
para.3(1)	553(1)	
para.3(2)	553(2)	
para.3(3)	553(3)	
para.3(4)	553(4)	
para.3(5)	553(5)	
para.4(1)	563(1)	
para.4(2)	563(2), (3)	
para.4(2ZA)	563(4)	
para.4(2A)	565(2)	
para.4(2B)	565(3), 660(2)	
para.4(2C)	565(4), 660(2), 662(2)	
para.4(2CA)	565(5), 660(2)	
para.4(2D)	565(6), (7)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.4(4)	563(5)	
para.4A(1)	655(1)	
para.4A(2)	655(2), (3), (4)	
para.4A(3)	655(5), (6)	
para.4A(4)	670(1), (2)	
para.4B(1)	656(1)	
para.4B(2)	656(2), (3), (4)	
para.4B(3)	656(6), (7)	
para.4B(4)	656(5)	
para.4B(5)	670(1), (2)	
para.4D(1)	657(1)	
para.4D(2)	657(2), (3), (4), (5)	
para.4D(3)	657(6)	
para.4D(4)	657(7)	
para.4D(5)	657(8)	
para.9(1)	564(1)	
para.9(2)	564(1), (4)	
para.9(5)	564(2), (4)	
para.9(6)	564(3)	
para.11(1)	557(1)	
para.11(2)	557(2)	
para.11(3)	557(3)	
para.11(4)	557(4)	
para.11(5)	557(5)	
para.11(6)	557(6)	
para.11(7)	557(7)	
para.12(1)	554(1), 555(1), 556(1), 674(1), (2), 675, 678	
para.12(2)	678	
para.12(3)	556(1)	
para.12(4)	556(3), 678	
para.12(5)	556(2)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.12(6)	555(1)	
para.12(7)	555(2), (3)	
para.12(8)	554(1)	
para.12(9)	678	
para.12(10)	554(2), (3), 555(4), (5)	
para.12(11)	678	
para.12(11A)	674(1)	
para.12(11B)	674(2)	
para.12(11C)	678	
para.12(11D)	675	
para.12(12)	678	
para.12(13)	678	
para.12(14)	673(2), (3), (4), (5)	
para.12(17)	678	
para.13(1)	668(1), (2)	
para.13(2)	668(3)	
para.13(3)	668(4)	
para.13(4)	668(5)	
para.13(5)	668(6)	
para.14(1)	546	
para.14(2)	547(1), (2), (3)	
para.14(3)	548(1), (2)	
para.14(4)	547(4)	
para.15(1)	544(1), 569(3)	
para.15(4)	569(4)	
para.15(5)	574(1), (2)	
para.15(7)	570(1)	
para.15(8)	570(2)	
para.15(9)	569(6)	
para.16(1)	573(1)	
para.16(2)	573(2)	
para.16(3)	573(3)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.16(3A)	573(4)	
para.16(8)	573(5)	
para.16(9)	573(6)	
para.16(10)	573(7)	
para.17A(1)	569(2), (6)	
para.17A(1A)	577(1), (2)	
para.17A(2)	578(1), (2), (3)	
para.17A(3)	578(3), (4)	
para.17A(4)	578(1)	
para.17B(1)	571(1)	
para.17B(2)	571(2), (3)	
para.17C(1)	572(1), (2)	
para.17C(2)	572(3)	
para.17C(3)	572(4)	
para.17C(4)	572(5)	
para.22(5)	594	
para.22A(1)	591(1), 592(1)	
para.22A(2)	591(1)	
para.22A(3)	591(2)	
para.22A(4)	592(2)	
para.23(1)	606(1), 608(1)	
para.23(2)	606(2), (4)	
para.23(3)	606(3)	
para.23(4)	608(1), (2), (3), (4)	
para.23(5)	608(4), (5)	
para.23(6)	608(5)	
para.23(7)	608(5)	
para.23(8)	606(5)	
para.23(9)	606(6)	
para.23(10)	606(7)	
para.24(1)	607(1)	
para.24(2)	607(2)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.24(3)	607(3), (4)	
para.24(4)	607(5)	
para.24(5)	607(6)	
para.25(1)	575(1)	
para.25(2)	575(2)	
para.25(3)	575(3)	
para.25(4)	575(4), (5)	
para.25A	576(1), (2)	
para.26(1)	611(1)	
para.26(2)	611(5), (6)	
para.26(3)	611(2)	
para.26(4)	611(2), (3), (4)	
para.26(5)	611(7)	
para.26(6)	611(8), (9)	
para.27(1)	610(1), (2)	
para.27(2)	610(3)	
para.27(3)	610(1), (4)	
para.27(4)	610(5)	
para.27(5)	610(6), (7)	
para.28(1)	598(1), 663(2)	
para.28(2)	599(2), (3), 663(3)	
para.28(3)	598(2), (3), (4), (6)	
para.28(3ZA)	598(5), (6)	
para.28(3A)	598(7)	
para.28(4)	600(1), (2)	
para.28(6)	599(4)	
para.28(7)	598(8)	
para.29(1)	663(4)	
para.29(2)	663(5)	
para.29(3)	663(6), (7)	
para.29(4)	663(6)	
para.30(1)	601(1), (2), (4)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.30(1A)	601(3), (5)	
para.30(2)	601(5)	
para.30A(1)	602(1), 603(1)	
para.30A(2)	603(2)	
para.30A(3)	603(3), 604(3)	
para.30A(4)	603(2), (4), 604(4)	
para.30A(5)	603(1), 604(1)	
para.30A(5A)		Yet to be rewritten: see para.55 of the Explanatory Notes.
para.30A(6)	604(2)	
para.30A(7)	604(2), (3), (4), 671(1)	
para.30A(8)	602(2), 603(1), 604(1)	
para.30B		Yet to be rewritten: see para.55 of the Explanatory Notes.
para.30C		Yet to be rewritten: see para.55 of the Explanatory Notes.
para.30D		Yet to be rewritten: see para.55 of the Explanatory Notes.
para.30E		Yet to be rewritten: see para.55 of the Explanatory Notes.
para.30F		Yet to be rewritten: see para.55 of the Explanatory notes.
para.30G		Yet to be rewritten: see para.55 of the Explanatory notes.
para.30H		Yet to be rewritten: see para.55 of the Explanatory notes.
para.30I		Yet to be rewritten: see para.55 of the Explanatory notes.
para.31(1)	612(1)	
para.31(2)	612(2)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.31(3)	612(3)	
para.31(4)	612(4)	
para.31(5)	613(1)	
para.31(6)	613(2)	
para.31(7)	613(3), (4)	
para.31(8)	613(5)	
para.31(9)	612(1), 613(6)	
para.31A(1)	609(2), (4)	
para.31A(2)	609(3), (5)	
para.34(1)		Spent.
para.34(2)		Spent.
para.36(1)	561(1), 584(1)	
para.36(2)	561(2)	
para.36(2A)	584(2)	
para.36(3)	561(3)	
para.36(4)	561(3), (4)	
para.37(1)	585(1), 641(1)	
para.37(2)	585(1), 641(1)	
para.37(3)	585(1), 641(1)	
para.37(4)	585(1), (2), (3)	
para.37(5)	641(1), (2), (3)	
para.37(6)	670(1), (2)	
para.38(1)	658(1)	
para.38(2)	658(2), (3), (5)	
para.38(3)	658(2)	
para.38(4)	658(4)	
para.38A(1)	659(1)	
para.38A(2)	659(2), (3), (5)	
para.38A(3)	659(2)	
para.38A(4)	659(4)	
para.39(1)		Yet to be rewritten: see para.1577 of the Explanatory Notes.

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.39(2)		Yet to be rewritten: see para.1577 of the Explanatory Notes.
para.41(1)		Unnecessary.
para.41(2)		Unnecessary.
para.42(1)	665(1)	
para.42(2)	665(2)	
para.42(3)	665(3), (4)	
para.43A(1)	642(1)	
para.43A(2)	642(2), (3)	
para.43A(3)	670(1), (2)	
para.43A(4)	642(4), (6)	
para.43A(5)	590(4), 642(5)	
para.43B(1)	590(1), 643(1)	
para.43B(2)	590(2), 643(2)	
para.43B(3)	590(3), 643(3)	
para.43B(4)	590(4), 643(4)	
para.45A(1)	616(2), 617(1), (2)	
para.45A(2)	616(1)	
para.45A(3)	677(2), (3)	
para.45A(4)	617(3), 618(1)	
para.45A(5)	617(4), (5)	
para.45A(6)	618(1), (2)	
para.45B(1)	644(1)	
para.45B(2)	644(2), (3)	
para.45B(3)	644(4)	
para.45B(4)	645(6)	
para.45B(5)	645(2), (3)	
para.45B(6)	645(4)	
para.45B(7)	645(5)	
para.45B(8)	645(7)	
para.45C(1)	619(1), (2), (3), (4), 660(3), 664(2)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.45C(2)	619(3), 660(3), 664(2)	
para.45C(3)	639	
para.45C(4)	619(2)	
para.45C(5)	620(1), (2), (3)	
para.45C(6)	620(4)	
para.45D(1)	621(1), (2), (3)	
para.45D(2)	621(4), (5), (6), (7), (8), 639, 660(4), 664(3)	
para.45D(3)	621(5), 660(4), 664(3)	
para.45D(3A)	621(10)	
para.45D(4)	621(7), 623(3), (4), (5)	
para.45D(5)	623(6)	
para.45D(6)	623(7)	
para.45D(7)	623(8)	
para.45D(8)	621(9)	
para.45D(9)	621(12)	
para.45E(1)	622(1)	
para.45E(3)	622(2)	
para.45E(4)	622(3)	
para.45F(1)	624(1), (2), (3)	
para.45F(2)	624(4), (5), (6), (7), (8), 660(5), 664(4)	
para.45F(3)	660(5), 664(4)	
para.45F(4)	625(4)	
para.45F(5)	625(4)	
para.45F(6)	625(5)	
para.45F(7)	624(8), 625(3)	
para.45F(8)	624(9)	
para.45FA(1)	616(2), 627(1), 629(1)	
para.45FA(2)	677(2)	
para.45FA(3)	627(2), 629(2)	
para.45FA(4)	627(3), (4), 629(3), (4)	
para.45FA(5)	630(1), (2)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.45FA(6)	627(5)	
para.45FA(7)	628(2), (3), (4), (5)	
para.45FA(8)	627(6)	
para.45G(1)	626(1), (2), (3), (4), (5)	
para.45G(1A)	626(6), (7), 639, 660(6), 664(5)	
para.45G(1B)	626(6), 660(6), 664(5)	
para.45G(2)	677(3)	
para.45G(3)	677(4)	
para.45G(4)	677(5)	
para.45H(1)	651(1)	
para.45H(2)	651(2), (4)	
para.45H(3)	651(3)	
para.45H(4)	651(5)	
para.45H(5)	651(6)	
para.45H(5A)	651(7)	
para.45H(6)	651(3), (5), 652(2), (3)	
para.45H(7)	652(4), (5)	
para.45HZA(1)	653(1)	
para.45HZA(2)	653(2)	
para.45HZA(3)	653(3)	
para.45HZA(4)	653(4)	
para.45HZA(5)	653(2), 654(2), (3)	
para.45HZA(6)	654(4), (5)	
para.45HA(1)	648(1)	
para.45HA(1A)	649(1)	
para.45HA(2)	648(2), 649(2)	
para.45HA(3)	648(3), 649(3)	
para.45HA(4)	650(2), (3)	
para.45HA(5)	650(4)	
para.45I(1)	593(1), (2), (3), (4), (5)	
para.45I(2)	593(6)	
para.45I(3)	593(7)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.45J(1)	631(1), (2), (3)	Yet to be rewritten: see para.1577 of the Explanatory Notes.
para.45J(2)	631(1), (4), (5), (6), 639	
para.45J(3)	615(1), (2), 616(2), 677(2)	
para.45J(4)		
para.45J(4A)	632(1)	
para.45J(5)	632(2), (3)	
para.45J(6)	633(1)	
para.45J(7)	633(2)	
para.45J(8)	635(2), (3)	
para.45J(9)	634(1)	
para.45J(9A)	634(2)	
para.45J(9B)	635(2), (4)	
para.45J(10)	631(7), 640	
para.45JA(1)	646(1), (2), (3), (4), (5), (6), (7), (8), (9)	
para.45JA(2)	646(1), (7), (8), (9)	
para.45JA(3)	647(1)	
para.45JA(4)	647(2)	
para.45JA(5)	646(10), (11)	
para.45K(1)	636(1), (2), (3), (4)	
para.45K(2)	636(1), (5), (6), (7), (8), 639	
para.45K(2A)	637(2)	
para.45K(2B)	637(2)	
para.45K(2C)	637(3)	
para.45K(3)	615(1), (2), 616(2), 638(1), 677(2)	
para.45K(3A)	638(1), (2)	
para.45K(3B)	638(3), (4), (5)	
para.45K(4)	640	
para.45KA(1)	616(4)	
para.45KA(2)	677(2)	
para.45L(1)	595(1)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.45L(1A)	595(6)	
para.45L(1B)	595(2), 677(2)	
para.45L(1C)	595(5)	
para.45L(2)	595(3), (4)	
para.45L(2A)	596(1), (2), (5)	
para.45L(2B)	596(3)	
para.45L(2C)	596(4)	
para.45L(3)	595(6)	
para.45LA(1)	597(1), (2)	
para.45LA(2)	597(1)	
para.45LA(3)	597(2)	
para.45LA(4)	597(3)	
para.45LA(5)	597(4)	
para.45LA(6)	597(5)	
para.45M(1)	566(1)	
para.45M(2)	566(2), (3)	
para.45M(4)	566(4)	
para.46(1)	567(1)	
para.46(2)	567(2), (6)	
para.46(3)	567(3), (6)	
para.46(4)	567(4)	
para.46(5)	567(5), (6)	
para.49(1)	587(1)	
para.49(2)	587(2), (3), (4)	
para.49(3)	588(1)	
para.49(4)	588(2), (3), (4)	
para.49(5)	588(5)	
para.49(6)	588(6), (7)	
para.50(1)	589(1), (2)	
para.50(2)	589(1), (2)	
para.50A(1)	580(1), (2)	
para.50A(1A)	580(3)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.50A(2)	581(1), (2)	
para.50A(3)	581(1), (2)	
para.50A(3A)	669(1)	
para.50A(3B)	669(2), (3)	
para.50A(3C)	582(1), (2), (3)	
para.50A(3D)	582(5), (6)	
para.50A(5)	581(3), 582(4)	
para.51		Yet to be rewritten: see para.1577 of the Explanatory Notes.
para.53(1)	552(1), (3)	
para.53(2)	552(4)	
para.53(3)	583(1), (2)	
para.53(4)	583(3), (4)	
para.53(5)	583(5), (6)	
para.53(6)	552(5), 583(7)	
para.54(1)	671(1), (2), 678	
para.54(2)	672(1), (2)	
para.54(2A)	672(3), (4)	
para.54(3)	672(5)	
para.54(4)	678	
Sch.29 Gains and losses of a company from intangible fixed assets		
para.1(1)	720	Partly spent.
para.1(2)	721(1)	Partly spent.
para.1(3)	871(1), (2)	
para.2(1)	680(1)	
para.2(2)	680(2), (3)	
para.2(3)	680(4)	
para.3(1)	681(1)	
para.3(2)	681(2)	
para.3(3)	681(3), (4)	
para.3(4)	681(5)	
para.4(1)	682(1), (2)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.4(2)	682(3)	
para.5(1)	684(4), 685(1), (2)	
para.5(2)	685(2), (3)	
para.5(3)	685(1), (2)	
para.6(1)	686(1)	
para.6(2A)	686(2)	
para.6(3)	686(3)	
para.7(1)	694(1)	
para.7(2)	694(2)	
para.8(1)	696(1)	
para.8(2)	696(2), (3)	
para.8(3)	696(5)	
para.8(4)	696(4)	
para.9(1)	697(1)	
para.9(2)	697(2)	
para.9(3)	697(3)	
para.9(4)	697(4), (5)	
para.9(5)	697(6)	
para.9(6)	697(7)	
para.10(1)	698(1)	
para.10(2)	698(2)	
para.10(3)	698(3)	
para.10(4)	698(4)	
para.10(5)	698(5)	
para.10(6)	697(8)	
para.11(1)	699(1)	
para.11(2)	699(2)	
para.11(3)	699(3)	
para.11(4)	699(4), (5)	
para.11(5)	699(6)	
para.11(6)	699(7)	
para.12(1)	700(1), (2)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.12(2)	700(3)	
para.12(3)	700(4), (5)	
para.13(1)	688(1)	
para.13(2)	688(2)	
para.14(1)	689(1)	
para.14(2)	689(2), (3)	
para.14A(1)	690(1)	
para.14A(2)	690(3)	
para.14A(3)	690(2)	
para.15(1)	691(1)	
para.15(2)	691(2)	
para.15(3)	691(3)	
para.15(4)	691(4)	
para.15(5)	691(5)	
para.15(6)	691(6)	
para.16(1)	692(1)	
para.16(2)	692(2)	
para.17(1)	693(1), (2)	
para.17(2)	693(3)	
para.17(3)	693(4)	
para.18	701(1)	
para.19(1)	702(1), (2)	
para.19(2)	702(3)	
para.19(3)	702(4)	
para.20(1)	703(1)	
para.20(2)	703(2), (3), (4)	
para.20(3)	703(5)	
para.21(1)	704(1)	
para.21(2)	704(2), (3), (4)	
para.21(3)	704(5)	
para.21(4)	704(6), (7)	
para.21(5)	704(8)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.21(6)	704(9)	
para.22(1)	705(1)	
para.22(2)	705(2)	
para.23(1)	706(1)	
para.23(2)	706(2)	
para.24(1)	707(1)	
para.24(2)	707(2)	
para.25	701(3)	
para.26(1)	708(1), (2)	
para.26(2)	708(3), (4)	
para.27(1)	710(1), (4)	
para.27(2)	710(2), (3)	
para.27(3)	710(5), (6)	
para.28(1)	711(1)	
para.28(2)	711(2), (3)	
para.28(3)	711(4), (5)	
para.29(1)	712(1)	
para.29(2)	712(2)	
para.29(3)	712(3), (4), (5)	
para.29(4)	712(6)	
para.29(5)	712(7)	
para.30(1)	713(1)	
para.30(2)	713(2)	
para.30(3)	713(3)	
para.30(4)	718	
para.30(5)	713(4)	
para.31	715(1), (2), (3)	
para.32(1)	716(1), (2), (3)	
para.32(2)	716(4)	
para.32(3)	716(5)	
para.32(4)		Unnecessary: see commentary on clause 716.

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.33	717(1), (2), (3)	
para.34(1)	719(1)	
para.34(2)	719(2), (3), (4), (5)	
para.34(3)	719(6), (7)	
para.34(4)	720	
para.35(1)	721(1)	
para.35(2)	721(2), (2)	
para.35(3)	721(2), (3)	
para.36(1)	863(1), (2), 865(1)	
para.36(2)	864(1), (2), (3), (4)	
para.36(3)	864(4), 865(1), (2), (3), (4)	
para.37(1)	722(1), (2)	
para.37(2)	722(3)	
para.38(1)	723(1), (2)	
para.38(2)	723(5), (6), (7)	
para.38(3)	723(3)	
para.38(4)	723(4)	
para.39(1)	724(1), (2), (3)	
para.39(2)	724(1), (4)	
para.40	725	
para.41(1)	726(1)	
para.41(2)	726(2)	
para.41(3)	726(3)	
para.41(4)	726(4), (5)	
para.41(5)	726(6)	
para.42(1)	727(1)	
para.42(2)	727(2)	
para.42(3)	727(3)	
para.42A(1)	728(1)	
para.42A(2)	728(2)	
para.42A(3)	728(3), (4)	
para.42A(4)	728(5)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.43(1)	729(1)	
para.43(2)	729(3)	
para.43(3)	729(2)	
para.43(4)	729(4)	
para.43(5)	729(5)	
para.43(6)	729(6), (7)	
para.44	730	
para.45(1)	731(1)	
para.45(2)	731(2)	
para.46(1)	732(1)	
para.46(2)	732(2)	
para.46(3)	732(3)	
para.47(1)	733(1), (2)	
para.47(2)	733(3)	
para.48	734(1)	
para.49(1)	735(1)	
para.49(2)	735(2), (3)	
para.50(1)	736(1)	
para.50(2)	736(2)	
para.50(3)	736(3)	
para.50(4)	736(4), (5)	
para.50(5)	736(6)	
para.50(6)	736(7)	
para.50(7)	736(8), (9)	
para.51(1)	737(1), (2)	
para.51(2)	737(3)	
para.51A	738(1), (2)	
para.52	739(1), (2), (3)	
para.53(1)	740(1)	
para.53(2)	740(2)	
para.54(1)	741(1)	
para.54(2)	741(2)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.55(1)	743(1)	
para.55(1A)	743(3)	
para.55(2)	743(4)	
para.56(1)	745(1)	
para.56(2)	745(3)	
para.56(3)	745(2)	
para.56(4)	745(4)	
para.57(1)	746(1), (2)	
para.57(2)	747(1)	
para.57(3)	747(2)	
para.57(4)	747(3), (4)	
para.57(5)	747(5), (6), (7)	
para.57(6)	746(4)	
para.57(7)	746(3)	
para.57(8)	746(5)	
para.58(1)	748(1)	
para.58(2)	748(1), (2)	
para.58(3)	748(3), (4)	
para.58(4)	749(1), (2), (3), (4), (5)	
para.58(5)	748(5)	
para.58(6)		Yet to be rewritten: see para.55 of the Explanatory Notes.
para.59(1)	750(1)	
para.59(2)	750(2), (3)	
para.59(3)	751(1), (2), (3), (4), (5)	
para.59(4)	751(6), (7)	
para.60(1)	752(1)	
para.60(2)	752(2), (3)	
para.60(3)	752(4), (5)	
para.60(4)	753(1), (2), (3), (4), (5)	
para.60(5)	752(6)	
para.61(1)	754(1), (2)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.61(2)	754(3), (4)	
para.61(3)	754(5)	
para.61(4)	754(6), (7), (8)	
para.62(1)	756(1)	
para.62(2)	756(2), (3), (4), 757(1)	
para.62(3)	757(2)	
para.62(4)	756(3), (4), (5), (6), 757(4)	
para.62(5)	757(3)	
para.63	755(1)	
para.64	755(2), (3)	
para.65(1)	758(1), (2), (3), (4)	
para.65(2)	758(5)	
para.65(3)	758(6)	
para.66(1)	759(1)	
para.66(2)	759(3), (4)	
para.66(3)	759(2)	
para.66(4)	760(1)	
para.66(5)	760(2), (3)	
para.66(6)	760(4)	
para.66(7)	760(5)	
para.66(8)	759(5)	
para.67(1)	761(1)	
para.67(2)	761(2), (3), (4)	
para.67(3)	761(5), (6)	
para.68(1)	762(1)	
para.68(2)	762(2), (3), (4)	
para.68(3)	763(1)	
para.68(4)	763(2)	
para.68(5)	763(3)	
para.68(6)	763(4), (5)	
para.69(1)	762(2), 764(1)	
para.69(2)	764(2)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.69(3)	764(3)	
para.69(5)	764(4)	
para.69(6)	764(5)	
para.70(1)	765(1)	
para.70(2)	765(3)	
para.70(3)	765(4), (6)	
para.70(4)	765(5), (6)	
para.71(1)	766(1)	
para.71(2)	766(2)	
para.71(3)	766(3)	
para.71(4)	766(1)	
para.71(5)	766(4), (5), (6)	
para.72(1)	767(1), 768, 866(4)	
para.72(2)	767(2)	
para.72(3)	769(1), 866(4)	
para.72(4)	769(2), 866(4)	
para.72(5)	769(3), 866(4)	
para.73	772	
para.73A(1)	771(1)	
para.73A(2)	771(2), (3), (4)	
para.74(1)	776(1)	
para.74(2)	776(2)	
para.74(3)	776(3)	
para.74(4)	776(4)	
para.74(5)	776(5)	
para.74(6)	776(6)	
para.75(1)	773(1)	
para.75(2)	773(2)	
para.75(3)	773(3)	
para.76(1)	774(1)	
para.76(2)	774(2)	
para.76(3)	774(3)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.77	770	
para.78(1)	866(1)	
para.78(2)	866(3)	
para.79(1)	777(1)	
para.79(2)	866(2)	
para.80A(1)	775(1), (2)	
para.80A(2)	779(1)	
para.80A(3)	779(2)	
para.80B(1)	778(1)	
para.80B(2)	778(2)	
para.81	780	
para.82(1)	781(1)	
para.82(2)	781(2), (3)	
para.82(3)	781(4)	
para.82(4)	781(5)	
para.83(1)	782(1)	
para.83(2)	867(1)	
para.83(3)	782(2), (3), (4), (5)	
para.83(4)	783(1), (2), (3)	
para.83(5)	783(4)	
para.83(6)	782(6), 867(2)	
para.84(1)	785(1), (7)	
para.84(2)	785(3), 793(2), 794(3), (5), 795(1)	
para.84(3)	785(4), 793(2), 794(3), (5), 795(1)	
para.84(4)	785(5)	
para.84(5)	785(6), 793(1)	
para.84(6)	793(2), (3), 794(1), (2), (3), (4), (5), 795(1), (2), (3), (4)	
para.85		Yet to be rewritten: see para.55 of the Explanatory Notes.

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.85A		Yet to be rewritten: see para.55 of the Explanatory Notes.
para.85B		Yet to be rewritten: see para.55 of the Explanatory Notes.
para.85C		Yet to be rewritten: see para.55 of the Explanatory Notes.
para.85D		Yet to be rewritten: see para.55 of the Explanatory Notes.
para.86(1)	789(1), (3), (4), (5)	
para.86(2)	789(1), (2)	
para.86(3)	790(1), (2), (3), (4)	
para.86(4)	791(1), (2)	
para.86(5)	791(3), (4), (5)	
para.86(6)	792(1), (2)	
para.86(7)	792(3), (4), (5), (6)	
para.86(8)	789(6), 793(1)	
para.86(9)	793(2), (3), 794(1), (2), (3), (4), (5), 795(1), (2), (3), (4)	
para.86(10)	789(7)	
para.87		Yet to be rewritten: see para.55 of the Explanatory Notes.
para.87A		Yet to be rewritten: see para.55 of the Explanatory Notes.
para.88(1)	794(1)	
para.88(2)	794(2)	
para.88(3)	794(3), (4), (5)	
para.88(4)	795(1)	
para.88(5)	795(2), (3)	
para.88(6)	795(4)	
para.89(1)	868(2), (3)	
para.89(2)	868(1)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.90(1)	786(1), (2)	
para.90(2)	787(2)	
para.90(3)	787(3), (4)	
para.90(4)	787(5), (6)	
para.90(5)	787(7)	
para.90(6)	787(8)	
para.91(1)	788(1), (2)	
para.91(2)	788(3)	
para.92(1)	807(1), (2), (3), (4)	
para.92(2)	808(1)	
para.92(3)	808(2)	
para.92(4)	810(1)	
para.92(4A)	809(1), (2)	
para.92(4B)	809(3), (4), (5)	
para.92(4C)	811(1)	
para.92(4D)	811(2), (3)	
para.92(5)	807(5)	
para.93	812(1), (2)	
para.94(1)	813(1)	
para.94(2)	813(1), (2)	
para.95(1)	797(1), (2), (3), (5), (6)	
para.95(2)	797(4)	
para.96(1)	798(1)	
para.96(2)	799(1), (2)	
para.96(3)	798(2), 799(3)	
para.97(1)	800(2), (3), (4), (5)	
para.97(2)	800(7)	
para.97(3)	800(6)	
para.97(4)	800(1), (2), (3), (4), (5)	
para.98(1)	801(1)	
para.98(2)	801(2)	
para.99(1)	802(1)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.99(2)	802(2), (3)	
para.100(1)	803(1), (2)	
para.100(2)	803(3)	
para.101(1)	804(1), (2)	
para.101(2)	804(3), 805(1)	
para.101(3)	804(3), 805(2)	
para.101(4)	805(3)	
para.101(5)	805(4)	
para.101(6)	805(5)	
para.102(1)	814(1)	
para.102(2)	814(2)	
para.102(3)	814(3)	
para.103(1)	815(1)	
para.103(2)	815(2)	
para.103(3)	815(3), (4)	
para.104(1)	816(1)	
para.104(2)	817(1), (2), (3), (4), (5), (6)	
para.104(3)	817(7), (8)	
para.104(4)	816(3)	
para.104(5)	816(4)	
para.104(6)	816(5)	
para.105(1)	818(1)	
para.105(2)	818(2)	
para.105(3)	818(3), (4)	
para.105(4)	818(5)	
para.106(1)	819(1)	
para.106(2)	819(2), (3), (4)	
para.107(1)	820(1)	
para.107(2)	820(2)	
para.108(1)	821(1), (2)	
para.108(2)	821(3)	
para.109(1)	822(1), (2)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.109(2)	823(1), (2), (3)	
para.109(3)	823(4)	
para.109(4)	824(1), (2), (3)	
para.109(5)	824(4)	
para.109(6)	823(5), 824(5)	
para.110(1)	825(1)	
para.110(2)	825(2)	
para.111(1)	826(1)	
para.111(2)	826(2)	
para.111(3)	826(3)	
para.112(1)	827(1)	
para.112(2)	827(2), (3)	
para.113(1)	828(1), (2), (3)	
para.113(2)	829(2)	
para.113(3)	829(1)	
para.113(4)	829(3)	
para.113(5)	829(4), (5)	
para.113(6)	829(6)	
para.113(7)	829(7)	
para.114(1)	830(1)	
para.114(2)	830(2)	
para.114(3)	830(3)	
para.114(4)	830(4)	
para.115(1)	831(1)	
para.115(3)	831(2)	
para.115(4)	831(3)	
para.115(5)	831(4)	
para.115(6)	831(5)	
para.116(1)	832(1)	
para.116(2)	832(2), (3)	
para.116(3)	832(4), (5)	
para.116(4)	832(6)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.116(5)	832(8)	
para.116A(1)	833(1), (2)	
para.116A(2)	833(3)	
para.116B(1)	834(1), (2), (3)	
para.116B(2)	835(1)	
para.116B(3)	834(1), (4)	
para.116B(4)	835(2), (3)	
para.116B(5)	835(4), (5)	
para.116B(6)	834(1)	
para.116B(7)	834(6)	
para.116C(1)	836(1)	
para.116C(2)	836(1), (2), (3)	
para.116C(3)	837(1)	
para.116C(4)	836(4)	
para.116C(5)	837(2), (3)	
para.116C(6)	837(4), (5)	
para.116C(7)	836(1)	
para.116C(8)	836(6)	
para.116D(1)	838(1)	
para.116D(2)	838(2)	
para.116D(3)	838(3)	
para.116D(4)	838(4), (5)	
para.116E(1)	839(1)	
para.116E(2)	839(2), (3)	
para.116E(3)	839(4), (5)	
para.116E(4)	839(6)	
para.116F(1)	834(5), 836(5)	
para.116F(2)	834(5)	
para.116F(3)	836(5)	
para.116G	840(1), (2)	
para.116H(1)	841(1)	
para.116H(2)	841(2)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.117(1)	851(1)	
para.117(2)	847(2), 850(1), 869(2), (3)	
para.118(1)	844(1), 869(8)	
para.118(2)	844(3), (4), (5)	
para.118(3)	843	
para.118(4)	844(6)	
para.118(5)	844(6)	
para.118(6)	844(7)	
para.119(1)	858(1), (2)	
para.119(2)		Spent.
para.119(3)		Spent.
para.119(4)		Spent.
para.119(5)	858(3), (4)	
para.120(1)	845(1), (2), 869(8)	
para.120(2)	845(3)	
para.120(3)	845(5), (7)	
para.121	846(1), 869(8)	
para.122(1)	847(1), (2), 869(8)	
para.122(2)	845(6), 847(3), (4), (5), (6), 855(4)	
para.122(3)	847(7)	
para.123(1)	849(1)	
para.123(2)	849(2)	
para.124	850(1), (2)	
para.125(1)	851(1), (2)	
para.125(2)	851(3)	
para.126(1)	852(1), 853(1), (3), (8)	
para.126(2)	852(2)	
para.126(3)	852(3)	
para.126(4)	853(1), (2)	
para.126(5)	853(3)	
para.126(6)	853(4), (5), (6), (7)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.127(1)	854(1), (2)	
para.127(2)	854(3)	
para.127(3)	854(4)	
para.127A(1)	855(1), 856(1), (3), (4)	
para.127A(2)	856(1), (2)	
para.127A(3)	855(2)	
para.127A(4)	855(3), 856(5)	
para.127A(5)	855(5)	
para.127A(6)	856(6)	
para.127B(1)	857(1)	
para.127B(2)	857(2)	
para.127B(3)	857(3)	
para.127B(4)	857(4)	
para.128(1)	859(1)	
para.128(2)	859(2)	
para.128(3)	859(3), (4)	
para.128(4)		Spent.
para.129(1)	844(6), 869(1)	
para.129(2)	869(2)	
para.129(3)	869(3), (4), (5)	
para.129(4)	869(6), (7)	
para.130(1)	860(1), (6), 862(5)	
para.130(2)	860(2)	
para.130(3)	862(1), (2), (3), (4)	
para.130(4)	860(3)	
para.130(5)	860(4), Sch.1 para.272	
para.130(6)	860(5), Sch.1 para.272	
para.130(7)	Sch.1 para.272	
para.131(1)	861(1)	
para.131(2)	861(2), (3), (4), (5)	
para.131(3)	862(1)	
para.131(4)	861(7)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.131(5)	Sch.1 para.272	
para.132(1)	Sch.1 para.272	
para.132(2)		Spent transitional.
para.132(3)		Spent transitional.
para.132(4)		Spent transitional.
para.132(5)	Sch.1 para.272	
para.132(6)	Sch.1 para.272	
para.133(1)	695(1)	
para.133(2)	695(2), (3)	
para.133(3)	695(4)	
para.134(1)	684(1)	
para.134(2)	684(2), (3)	
para.135	687	
para.136	689(3), 696(3), 697(5), 699(5), 704(6), (7), 707(2), 708(4), 710(3), 711(3)	
para.137(1)	709(1), (2)	
para.137(2)	709(3), (4)	
para.138(2)	870(1), (2)	
para.138(3)	870(3), (4)	
para.139	683	
para.140(1)	744(1)	
para.140(2)	744(2), (3)	
para.140(3)	744(4), (5)	
para.141(1)	721(2), 724(1), 793(2), 794(3), (5), 795(1)	See Annex 1, Change 1.
para.141(2)		See Annex 1, Change 1.
para.141(3)	724(1)	See Annex 1, Change 1.
para.142	726(6), 807(5)	
para.143		Spent.

Income Tax (Earnings and Pensions) Act 2003 (c. 1)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
515 Tax advantages and charges under other Acts		
(1)		Unnecessary.
(2)		Repealed in part: see para.396(3) of Sch.1.

Finance Act 2003 (c.14)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
141 Corporation tax relief for employee share acquisitions		
		Introduces Sch.23 to FA 2003.
148 Meaning of “permanent establishment”		
(5B)		Unnecessary following amendment of s.148(5A) by para.403 of Sch.1.
150 Non-resident companies: assessment, collection and recovery of corporation tax		
(7)		Repealed in part: see para.404(3) and (4) of Sch.1.
168 Relief for research and development		
(3)	Sch.2 paras.73(1), (3), 76(1), (4)	
(4)	Sch.2 paras.69(1), (2), 73(2), (3), 76(2), (3)	
Sch.22 Employee securities and options		
para.68(2)	Sch.2 paras.65, 66(1), (2), (3)	
para.71(2)	Sch.2 para.67	
Sch.23 Corporation tax relief for employee share acquisition		
para.1(1)	939(1), 947(1)	
para.1(2)		Unnecessary.
para.1(2A)		Unnecessary.
para.1(3)	939(1), 947(1)	
para.2	939(1), 947(1)	
para.3(1)	939(2), 947(2)	
para.3(2)	939(2), 947(2)	
para.4(1)	940(1), 948(1)	
para.4(2)	940(1), 948(1)	

Finance Act 2003 (c.14) *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.4(3)	937, 940(1), 948(1)	Unnecessary.
para.5		
para.6	940(1), (2)	Unnecessary.
para.7(1)	941(1), (3), (4)	
para.7(2)	941(3), (4), (5)	
para.7(3)	941(1)	
para.8(1)	942(1)	
para.8(2)	942(2)	
para.8(3)	942(3)	
para.8(4)	944(1), (2)	
para.9(1)	945(2), 960(2), 967(2)	
para.9(2)	945(3), 960(2), (2), 967(2), (2)	
para.9(3)	945(4), 960(2), (2), 967(2), (2)	
para.9(4)	945(5), 960(2), (2), 967(2), (2)	
para.10(1)	945(1)	
para.10(2)	935(2)	
para.11		
para.12	948(1), (2)	
para.13(1)	954(1)	
para.13(2)	954(2), (3), (4), 957(7), 962(6)	
para.13(3)	955(2), (3)	
para.13(4)	955(4), (5)	
para.14(1)	949(1), (2), (3)	
para.14(2)	949(2), (3), (4)	
para.15(1)	950(1)	
para.15(2)	950(2)	
para.15(3)	950(3)	
para.15(4)	952(1), (2)	
para.16(1)	953(2), 960(2), 967(2)	
para.16(2)	953(3)	
para.16(3)	953(4)	
para.16(4)	953(5)	

Finance Act 2003 (c.14) *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.17(1)	953(1)	
para.17(2)	935(2)	
para.18	942(1)	
para.19	937	
para.20(1)	941(2)	
para.20(2)	941(2), (3), (4)	
para.20(3)		Unnecessary: see commentary on clause 941.
para.20(4)	941(3), (4), (5), 949(4)	
para.21(1)	957(1), (2)	
para.21(2)	939(1), 947(1), 957(1), (2)	
para.21(3)	943(2)	
para.21(4)	951(2)	
para.21(4A)	951(2)	
para.21(5)		Unnecessary: see commentary on clause 943.
para.21(6)	958(3), (4)	
para.21(7)	957(1), 959(3), (4)	
para.21(8)	958(4), 959(4)	
para.21(9)	958(4), 959(4)	
para.21(10)	944(1), (2), 952(1), (2), 960(1)	
para.21(11)	941(3), (4), (5), 949(2), (3), (4), 957(3), (4), (5)	
para.22(1)		Unnecessary.
para.22(2)	945(1)	
para.22(3)	953(1)	
para.22(4)	935(2)	
para.22(5)	958(2)	
para.22(6)	959(2)	
para.22A		Unnecessary.
para.22B(1)	937	
para.22B(2)	962(2), (4)	
para.22B(3)	937	

Finance Act 2003 (c.14) *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.22C(1)	962(1), (2), 963(1), (2)	
para.22C(2)	939(1), 947(1), 963(1), (2)	
para.22C(3)	943(2)	
para.22C(4)	951(2)	
para.22C(4ZA)	951(2)	
para.22C(4A)	943(3), 951(3)	
para.22C(5)		Unnecessary: see commentary on clause 943.
para.22C(6)	965(3), (4)	
para.22C(7)	963(3), 966(3)	
para.22C(8)	965(4), 966(4)	
para.22C(9)	944(1), (2), 952(1), (2), 967(1)	
para.22C(10)	941(3), (4), (5), 949(2), (3), (4), 964(3), (4), (5)	
para.22C(11)	964(1), (2)	
para.22D(1)		Unnecessary.
para.22D(2)	945(1)	
para.22D(3)	953(1)	
para.22D(4)	935(2)	
para.22D(5)	965(2)	
para.22D(6)	963(3), 966(2)	
para.23(1)	956(1), (2), (3), (5), 961(1), (2), (3), (6), 968(1), (2), (3), (6)	
para.23(2)	936(3), 956(5), 961(7), 968(7)	
para.23(3)	956(4), 961(4), 968(4)	
para.24(1)	969(1)	
para.24(2)	969(2)	
para.25(1)	970(1)	
para.25(2)	970(2), (3)	
para.25(3)	970(4)	
para.25(4)	970(5)	
para.26	934(1), (2), (3), (4)	
para.27(1)	949(5), 951(4)	

Finance Act 2003 (c.14) *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.27(2)	947(1), (3), 957(6), 962(5)	
para.28	936(2), (4)	
para.29(1)	936(5), (6), (7), (8)	
para.29(2)	936(9)	
para.30	935(1), 937, 945(3), (4), 950(2), 951(2), 953(3), (4), 1239(2)	
para.31		Spent.
para.32		Spent.
para.33(1)	Sch.2 para.64(1)	
para.33(2)	Sch.2 para.64(2)	
para.33(3)		Spent.
Sch.24 Restriction of deduction for employee benefit contributions		
para.1(1)	1214(1)	
para.1(2)	1215(1)	
para.1(3)	1214(2)	
para.1(4)	1214(3)	
para.2(1)	1216(1), (2), (3), (4), (5), (6)	
para.2(2)	1216(7)	
para.2(3)	1216(3)	
para.2(4)	1216(7)	
para.2(5)	1217(1)	
para.3	1220(1)	
para.4(1)	1218(1), (2)	
para.4(2)	1218(3), (4)	
para.4(3)	1218(5)	
para.5(1)	1217(2)	
para.5(2)	1217(2)	
para.5(3)	1217(3)	
para.6	1219(1), (2), (3)	
para.7(1)	1221(1), (2)	
para.7(2)	1221(3)	
para.7(3)	1221(4)	

Finance Act 2003 (c.14) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.7(4)	1221(1), (5)	
para.8	1214(4), (5)	
para.9(1)	1215(2), 1220(1)	
para.9(2)	1220(2)	
para.10(1)	Sch.2 paras.85(2), (3), 88(2), (3)	
para.11(1)	Sch.2 paras.85(2), (3), 88(2), (3), 89	
para.11(2)		Spent.
para.11(2)		Spent.
para.11(3)		Spent.
Sch.31 Tax relief for expenditure on research and development		
para.5	Sch.2 para.73(1), (2), (3)	

Finance Act 2004 (c. 12)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
71 Collection and recovery of sums to be deducted		
(3)	1226(1), (2), 1229(1)	Repealed in part: see para.408 of Sch.1.
141 Relief for research and development: software and consumable items		
(3)	Sch.2 para.74(1), (2), (3)	
(4)	Sch.2 para.74(1), (2), (3)	
280 Abbreviations and general index		
(1)		The omission of “and” is incidental to the amendment made by para.413(b) of Sch.1.
Sch.17 Minor amendments of or connected with the Income Tax (Earnings and Pensions) Act 2003		
para.7(3)	Sch.2 paras.72(1), (2), 78(1), Sch.2	

Income Tax (Trading and Other Income) Act 2005 (c. 5)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
48 Car or motor cycle hire		
(4)		See Annex 1, Change 88.

Income Tax (Trading and Other Income) Act 2005 (c. 5) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
155 Levies and repayments under FISMA 2000		
(1)		See Annex 1, Change 22.
287 Circumstances in which additional calculation rule applies		
(4)		The omission of “or” is incidental to the amendment made by para.445 of Sch.1.
288 The additional calculation rule		
(6)		The omission of “and” is incidental to the amendment made by para.446 of Sch.1.
863 Limited liability partnerships		
(1)		See Annex 1, Change 2.
(3)		See Annex 1, Change 2.
881 Disapplication of corporation tax: section 9 of ICTA		
		Unnecessary.

Finance Act 2005 (c. 7)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
48B Alternative finance arrangements: alternative finance investment bond: effects		
(5)	477(7)	Repealed in part: see para.475 of Sch.1.
50 Treatment of alternative finance arrangements: companies		
(1)	496(1), 497(1), (2), (5)	
(2)	496(1), 497(3)	
(2A)	496(1), 497(4)	
(3)	496(2)	
(4)	497(6)	
51 Treatment of alternative finance arrangements: persons other than companies		
(1)		Unnecessary: “profit share return” rewritten as “alternative finance return”: see commentary on clause 500.

Finance Act 2005 (c. 7) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(4)		Unnecessary: “profit share return” rewritten as “alternative finance return”: see commentary on clause 500.
(5)		Unnecessary: “profit share return” rewritten as “alternative finance return”: see commentary on clause 500.
52 Provision not at arm’s length		
(2)		Unnecessary: “profit share return” rewritten as “alternative finance return”: see commentary on clause 500.
54 Return not to be treated as distribution		
(1)	Sch.1 para.78	
(2)	Sch.1 para.78	
55 Further provisions		
		Unnecessary following amendments of Sch.2 to FA 2005 in para.487 of Sch.1.
56 Application of Chapter		
(4)	Sch.2 paras.56(3), 57(3)	Repealed in part: see para.483 of Sch.1.
(5)	Sch.2 paras.56(4), 57(4)	
57 Interpretation of Chapter		
		Unnecessary: “profit share return” rewritten as “alternative finance return”: see commentary on clause 500.
Sch.2 Alternative finance arrangements: further provisions		
para.2	Sch.1 paras.219, 220	
para.7	497(1), (2), (3), (4), (5)	
para.8		Unnecessary: “profit share return” rewritten as “alternative finance return”: see commentary on clause 500.

Finance Act 2005 (c. 7) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.10		Unnecessary: “profit share return” rewritten as “alternative finance return”: see commentary on clause 500.
para.11		Unnecessary: “profit share return” rewritten as “alternative finance return”: see commentary on clause 500.
para.12		Unnecessary: “profit share return” rewritten as “alternative finance return”: see commentary on clause 500.
para.13		Unnecessary: “profit share return” rewritten as “alternative finance return”: see commentary on clause 500.
Sch.4 Accounting practice and related matters		
para.52(1)	320(4), 572(6), 668(5)	
para.52(2)	320(4), 572(6), 668(5)	

Finance (No.2) Act 2005 (c. 22)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
27 Rule as to qualifying payment		
(2)		Repealed in part: see para.490 of Sch.1.

Finance Act 2006 (c. 25)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
28 Relief for research and development: subjects of clinical trials		
(2)	Sch.2 para.75(3), (4)	
(3)	Sch.2 para.75(1), (2), (5)	
(4)	Sch.2 para.75(3), (4)	
31 Meaning of “film” and related expressions		
(1)	151(2), 1105(2)	
(2)	151(2), 1105(3)	

Finance Act 2006 (c. 25) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	151(2), 1105(4)	
(4)	1105(5)	
32 Meaning of “film production company”		
(1)	1106(1)	
(2)	1106(2)	
(3)	1106(3)	
(4)	1106(4)	
(5)	1106(5)	
(6)	1106(6)	
(7)	1106(7)	
(8)	1106(8)	
(9)	1106(9)	
(10)	1111	
33 Meaning of “film making activities” etc		
(1)	1107(1)	
(2)	1107(2)	
(3)	1107(3)	
(4)	1107(4)	
34 Meaning of “production expenditure” and related expressions		
(1)	1108(1)	
(2)	1108(2)	
(3)	1108(3)	
(4)	1239(1)	
35 Meaning of “UK expenditure”		
(1)	1109(1)	
(2)	1109(2)	
(3)	1109(3)	
(4)	1109(4)	
36 Meaning of “qualifying co-production” and “co-producer”		
	1110	
37 Taxation of activities of film production company		
	1112(1)	

Finance Act 2006 (c. 25) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
38 Films qualifying for film tax relief		
	1119(2)	
39 Conditions of relief: intended theatrical release		
(1)	1120(1)	
(2)	1120(2)	
(3)	1120(3)	
(4)	1120(4)	
(5)	1120(5)	
40 Conditions of relief: British film		
	1121	
41 Conditions of relief: UK expenditure		
(1)	1122(1)	
(2)	1122(2)	
(3)	1122(3)	
42 Film tax relief: further provisions		
(2)		Repealed in part: see para.495 of Sch.1.
43 Films: restriction on use of losses while film in production		
(1)	1133(1)	
(2)	1133(2)	
(3)	1132(2)	
44 Films: use of losses in later periods		
(1)	1134(1)	
(2)	1134(2), (3)	
(3)	1134(4), (5)	
(4)	1134(6)	
(5)	1132(2)	
(6)	1134(7)	
45 Films: terminal losses		
(1)	1135(1)	
(2)	1135(2), (3)	
(3)	1135(4), (5)	

Finance Act 2006 (c. 25) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(4)	1135(6)	
(5)	1135(7)	
(6)	1135(1), (2), (4), (8)	
48 Sound recordings: revenue nature of expenditure		
(1)	149(1)	
(2)	149(2)	
(3)	149(3)	
49 Sound recordings: allocation of expenditure		
(1)	150(1)	
(2)	150(2)	
(3)	150(3)	
(4)	150(4)	
50 Sound recordings: interpretation		
	151(1)	
51 Corporation tax: films and sound recordings as intangible fixed assets		
(2)	848(1)	
52 Films: application of provisions to certain films already in production		
(1)	Sch.2 para.82(1)	
(2)	Sch.2 para.82(2)	
(3)	Sch.2 para.82(3)	
(4)	Sch.2 para.82(4)	
53 Film and sound-recordings: commencement and power to alter dates		
(2)		Spent.
98 Regulations		
(1)	508(1)	Continues in force for other purposes.
(2)	508(2), (3)	Continues in force for other purposes.
(3)	508(4)	Continues in force for other purposes.
117 Cancellation of tax advantage		
(3)		Repealed in part: see para.504 of Sch.1.

Finance Act 2006 (c. 25) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.4 Taxation of activities of film production company		
para.1	Sch.2 para.80	
para.2	1112(1), (2)	
para.3	1112(4)	
para.4(1)	1117(1), (2)	
para.4(2)	1117(3)	
para.4(3)	1117(4)	
para.5(1)	1115(1)	
para.5(2)	1115(2)	
para.5(3)	1115(3)	
para.6(1)	1114(1)	
para.6(2)	1114(2)	
para.6(3)	1114(3)	
para.7(1)	1113(2)	
para.7(2)	1113(3)	
para.7(3)	1113(4)	
para.8	1118	
para.9(1)	1116(1)	
para.9(2)	1116(2)	
para.9(3)	1116(3)	
para.9(4)	1116(4)	
para.10	Sch.2 para.84	
Sch.5 Film tax relief: further provisions		
para.1(1)	1119(2), 1123(1), Sch.2 para.80	
para.1(2)	1119(5)	
para.2	1123(1), (2)	
para.3(1)	1123(3)	
para.3(2)	1123(4)	
para.3(3)	1123(5)	
para.4(1)	1124(1)	
para.4(2)	1124(2)	

Finance Act 2006 (c. 25) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.4(3)	1124(4)	
para.4(4)	1124(5)	
para.5	1124(3)	
para.6(1)	1125(1)	
para.6(2)	1125(2)	
para.6(3)	1125(3)	
para.6(4)	1125(4)	
para.7(1)	1126(1)	
para.7(2)	1126(2)	
para.8	1126(3)	
para.9(1)	1127(1)	
para.9(2)	1127(2)	
para.9(3)	1127(3)	
para.9(4)	1127(4)	
para.10	1127(5)	
para.11	1126(4)	
para.12(1)	1128(1)	
para.12(2)	1128(2)	
para.13(1)	1129(1)	
para.13(2)	1129(2)	
para.13(3)	1129(3)	
para.14	1127(1), (4)	
para.24(1)	1130(1)	
para.24(2)	1130(2)	
para.24(3)	1130(3)	
para.24(4)	Sch.2 para.81	
para.25(1)	1131(1)	
para.25(2)	1131(1)	
para.25(3)	1131(2)	
para.25(4)	1131(3)	
para.25(5)	1131(4)	
para.25(6)	1131(5)	

Finance Act 2006 (c. 25) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.25(7)	1131(6)	
para.30(1)	1136(2)	
para.30(2)	1136(3)	
para.31(1)	1137(1)	
para.31(2)	1137(2)	
para.31(3)	1137(3)	
para.31(4)	1137(4)	
para.31(5)	1137(5)	
para.32(1)	1138(1)	
para.32(2)	1138(2)	
para.32(3)	1138(3), (4)	
para.33(1)	1139(1)	
para.33(2)	1139(2)	
para.33(3)	1139(3), (4), (5)	
para.34	1140	
Sch.6 Avoidance involving financial arrangements		
para.15(10)	Sch.2 para.58	

Investment Trusts and Venture Capital Trusts (Definition of Capital Profits, Gains or Losses) Order 2006 (S.I. 2006/1182)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
art.1		Introductory.
art.2(1)	658(3), 659(3)	
art.2(2)	658(3), 659(3)	
art.3(1)	403(3), 404(3), 658(3), 659(3)	
art.3(2)	403(3), 404(3), 658(3), 659(3)	
art.3(3)	403(3), 658(3)	
art.3(4)	404(3), 659(3)	
art.3(5)	403(4), 404(4), 658(4), 659(4)	

Income Tax Act 2007 (c. 3)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
835 Residence rules for trustees and companies		
(2)		The omission of this inoperative provision is incidental to the amendment made by para.516 of Sch.1.
941 Deemed payments to unit holders and deemed deductions of income tax		
(4)		The omission of this subsection is incidental to the amendment made by para.517(2) of Sch.1.
(5)		The omission of this subsection is incidental to the amendment made by para.517(3) of Sch.1.
(6)		Repealed in part: see para.517(5) of Sch.1.

Finance Act 2007 (c. 11)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.3 Managed service companies		
para.10(1)	140(1)	
para.10(2)	140(2)	
para.10(3)	140(3)	
para.10(4)	140(4)	
para.10(5)	140(5)	
para.10(6)	140(6)	
Sch.5 Avoidance involving financial arrangements		
para.15(3)	Sch.2 para.54(1), (2)	
Sch.13 Sale and repurchase of securities		
para.2(1)	532(1)	
para.2(2)	532(2)	
para.2(3)	532(3)	
para.2(4)	532(4)	
para.2(5)	532(5)	
para.2(6)	532(6)	
para.2(7)	532(7)	

Finance Act 2007 (c. 11) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.3(1)	533(1)	
para.3(2)	533(2)	
para.3(3)	533(3)	
para.3(4)	533(4)	
para.3(5)	533(5)	
para.3(6)	533(6)	
para.3(7)	533(7)	
para.3(8)	533(8)	
para.4(1)	534(1)	
para.4(2)	534(2)	
para.4(3)	534(3)	
para.4(4)	534(4), (5)	
para.4(5)	534(6)	
para.4(6)	534(7)	
para.5(1)	535(1)	
para.5(2)	535(2)	
para.5(3)	535(3)	
para.5(4)	535(4)	
para.5(5)	535(5)	
para.5(6)	535(6)	
para.7(1)	527(1)	
para.7(2)	527(2)	
para.7(3)	527(3)	
para.7(4)	527(4)	
para.7(5)	527(5)	
para.7(6)	527(6)	
para.7(7)	527(7)	
para.8(1)	528(1)	
para.8(2)	528(2)	
para.8(3)	528(3)	
para.8(4)	528(4)	
para.8(5)	528(5)	

Finance Act 2007 (c. 11) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.8(6)	528(6)	
para.8(7)	528(7)	
para.8(8)	528(8)	
para.9(1)	529(1)	
para.9(2)	529(2)	
para.9(3)	529(3), (4), (5)	
para.9(4)	529(6)	
para.10(1)	530(1)	
para.10(2)	530(2)	
para.10(3)	530(3)	
para.10(4)	530(4)	
para.10(5)	530(5)	
para.10(6)	530(6)	
para.12(1)	531(1)	
para.12(2)	531(2)	
para.12(3)	531(3)	
