

INCOME TAX (TRADING AND OTHER INCOME) BILL

TABLE OF ORIGINS

This Table shows the origins of the provisions of the Income Tax (Trading and Other Income) Bill.

The following abbreviations are used in this Table—

Acts of Parliament

TMA 1970	Taxes Management Act 1970 (c. 9)
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)
F(No.2)A 1992	Finance (No.2) Act 1992 (c. 48)
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 1997	Finance Act 1997 (c. 16)
F(No.2)A 1997	Finance (No.2) Act 1997 (c. 58)
FA 1998	Finance Act 1998 (c. 36)
FA 1999	Finance Act 1999 (c. 16)
FISMA 2000	Financial Services and Markets Act 2000 (c. 8)
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)

Statutory instruments

ER(NI)O 1996	Employment Rights (Northern Ireland) Order 1996 (S.I. 1996/1919 (N.I. 16))
IT(FA)(BA)O 1996	Income Tax (Furnished Accommodation) (Basic Amount) Order 1996 (S.I. 1996/2953)
OIC(T)R 1997	Open-ended Investment Companies (Tax) Regulations 1997 (S.I. 1997/1154)
PPB(T)R 1999	Personal Portfolio Bonds (Tax) Regulations 1999 (S.I. 1999/1029)
PPB(T)(A)R 2001	Personal Portfolio Bonds (Tax) (Amendment) Regulations 2001 (S.I. 2001/2724)
FISMA(CA)(T)O 2001	Financial Services and Markets Act 2000 (Consequential Amendments) (Taxes) Order 2001 (S.I. 2001/3629)
MAFF(D)O 2002	Ministry of Agriculture, Fisheries and Food (Dissolution) Order 2002 (S.I. 2002/794)

Other Abbreviation

Annex 1, Change 1 Change 1 in Annex 1 of the Explanatory Notes to the Bill

In this Table—

(a) Annex 1, Change 159 (definition of “personal representatives” and replacement of “executors and administrators” with “personal representatives”) is not separately acknowledged in each of the provisions where that change is made.

(b) FA 1998 Sch.7 para.1 (which removes unnecessary references to gains in numerous provisions of ICTA) is not separately acknowledged where the amended provision is the Origin of a provision of the Bill.

<i>Provision</i>	<i>Origin</i>
1 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
(5)	Drafting.
(6)	Drafting.
2 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
3 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.

<i>Provision</i>	<i>Origin</i>
(5)	Drafting.
4 (1)	ICTA s.18(1) (part), (2) (part), (3) ("Case I"), (3) ("Case II"); FA 1995 Sch.6 para.2.
(2)	ICTA s.18(1) to (3); FA 1995 Sch.6 para.2; FA 1996 Sch.7 para.4; ITEPA 2003 Sch.6 para.5; drafting.
(3)	ICTA s.314(1) (part); ITEPA 2003 Sch.6 para 40.
5	ICTA s.18(1) (Sch.D para.(a)(ii)), (1) (Sch.D para.(a)(iii)), (3).
6 (1)	ICTA s.18(1) (Sch.D para.(a)(ii)) (part).
(2)	ICTA s.18(1) (Sch.D para.(a)(iii)) (part).
(3)	ICTA s.18(1) (Sch.D para.(a)(ii)) (part), (1) (Sch.D para.(a)(iii)) (part).
7 (1)	ICTA s.60(1), s.65(3); FA 1994 s.200; FA 1998 Sch.7 para.1.
(2)	ICTA s.60(2); Annex 1, Change 2.
(3)	Drafting.
(4)	ICTA s.65(4); FA 1995 s.41(1); FA 1996 Sch.20 para.3; FA 1998 Sch.5 para.23.
(5)	ICTA s.18(3); drafting.
8	ICTA s.59(1).
9 (1)	ICTA s.53(3).
(2)	ICTA s.53(3), (4).
10 (1)	ICTA s.55(1); Annex 1, Change 4.
(2)	ICTA s.55(2).
(3)	Drafting.
11 (1)	ICTA s.53(1); drafting.
(2)	ICTA s.53(2) (part); drafting.
12 (1)	ICTA s.555(1).
(2)	ICTA s.556(1) (part), (4) (part).
(3)	ICTA s.556(1) (part), (2), (4) (part).
(4)	ICTA s.556(1) (part), (5) (part).
(5)	ICTA s.557(1), (4) (part).
(6)	ICTA s.555(1) (part), s.556(1) (part), (5) (part), s.557(1) (part), s.558(6); drafting.
13 (1)	Drafting.
(2)	ICTA s.556(3), (4) (part).
(3)	ICTA s.557(2), (4) (part).
(4)	ICTA s.557(3).

<i>Provision</i>	<i>Origin</i>
(5)	ICTA s.558(5).
14 (1)	ICTA s.314(1) (part).
(2)	ICTA s.314(1) (part), (2); ITEPA 2003 722, Sch.6 para 40.
(3)	ICTA s.314(1) (part).
(4)	Annex 1, Change 5.
15 (1)	ICTA s.492(1) (part).
(2)	ICTA s.492(1) (part).
(3)	ICTA s.502(1) (“oil extraction activities”), (1) (“oil rights”).
16 (1)	ICTA s.110A(1) (part), (2); FA 1995 s.124(1).
(2)	ICTA s.110A(1) (part); FA 1995 s.124(1); Annex 1, Change 6.
(3)	ICTA s.110A(1) (part); FA 1995 s.124(1).
(4)	ICTA s.110A(1) (part); drafting.
17	ICTA s.337(1) (part); FA 2002 s.84(2), Sch.30 para.1(1).
18 (1)	ICTA s.65(3), s.98(1), (2), (4); FA 1998 s.41(1).
(2)	ICTA s.65(3), s.98(2); FA 1998 s.41(1).
(3)	ICTA s.65(3), s.98(3); FA 1998 s.41(1).
19 (1)	Annex 1, Change 7.
(2)	Annex 1, Change 7.
(3)	Annex 1, Change 7.
(4)	Annex 1, Change 7.
20 (1)	Annex 1, Change 8.
(2)	Annex 1, Change 8.
(3)	Annex 1, Change 8.
(4)	Annex 1, Change 8.
(5)	Annex 1, Change 8.
(6)	Annex 1, Change 8.
21 (1)	ICTA s.120; Annex 1, Change 9.
(2)	ICTA s.120; Annex 1, Change 9.
(3)	Annex 1, Change 9.
(4)	Annex 1, Change 9.
(5)	Annex 1, Change 9.
22	Drafting.

<i>Provision</i>	<i>Origin</i>
23 (1)	ICTA s.65(3), s.95(1) (part); F(No.2)A 1997 s.24(2); Annex 1, Change 10.
(2)	ICTA s.65(3), s.95(1) (part), (2); F(No.2)A 1997 s.24, (2), (5); Annex 1, Change 10.
(3)	ICTA s.95(2A); F(No.2)A 1992 s.24(6).
(4)	ICTA s.95(1) (part), s.832(1) ("distribution"); F(No.2)A 1997 s.24(2).
(5)	ICTA s.65(3), s.95(1) (part); F(No.2)A 1997 s.24(2).
24 (1)	FA 1998 s.42(1); FA 2002 s.103(5).
(2)	FA 1998 s.42(2).
(3)	FA 1998 s.42(4).
(4)	FA 1998 s.42(5).
(5)	The provisions on which this subsection is based are numerous and are not separately acknowledged.
25 (1)	FA 1998 s.46(2) (part).
(2)	FA 1998 s.46(2) (part).
26 (1)	FA 1998 s.46(1) (part).
(2)	FA 1998 s.46(1) (part).
(3)	FA 1998 s.46(1) (part).
27	CAA 2001 s.2(1), (3).
28	ICTA s.74(1) (part).
29 (1)	ICTA Sch.5 paras.7, 9(1), (5).
(2)	ICTA Sch.5 para.1(1), (2).
(3)	Drafting.
(4)	ICTA Sch.5 para.9(2).
(5)	ICTA Sch.5 para.9(1) (part).
30 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
31	The provisions on which this section is based are numerous and are not separately acknowledged.
32	ICTA s.74(1) (part); FA 1994 s.144(2).
33 (1)	ICTA s.74(1) (part); FA 1994 s.144(2).
(2)	ICTA s.74(1) (part); FA 1994 s.144(2).
34 (1)	ICTA s.74(1) (part), (2); FA 1994 s.144(1), (2), (6); FA 1996 Sch.20 para.4.
(2)	ICTA s.74(1) (part).

<i>Provision</i>	<i>Origin</i>
35 (1)	FA 1989 s.76(1), (2), (3), (4), (5), (6), (6A); FA 1996 Sch.39 para.2; FA 1998 Sch.7 para.3.
(2)	FA 1989 s.76(2) (part), (3) (part), (5) (part), (6) (part).
(3)	FA 1989 s.76(4).
(4)	Annex 1, Change 12.
(5)	FA 1989 s.76(7) (part); ITEPA 2003 Sch.6 para.161(4).
36 (1)	FA 1989 s.76(6A); FA 1996 Sch.39 para.2.
(2)	FA 1989 s.76(6B); FA 1996 Sch.39 para.2.
(3)	FA 1989 s.76(6C); FA 1996 Sch.39 para.2; ITEPA 2003 Sch.6 para.161(2).
(4)	Drafting.
(5)	FA 1989 s.76(7) (part); ITEPA 2003 Sch.6 para.161(4).
37 (1)	FA 1989 s.76(6C) (part); FA 1996 Sch.39 para.2; ITEPA 2003 Sch.6 para.161(2).
(2)	FA 1989 s.76(6D); ITEPA 2003 Sch.6 para.161(3).
(3)	FA 1989 s.76(6E); ITEPA 2003 Sch.6 para.161(3).
(4)	FA 1989 s.76(6C) (part); FA 1996 Sch.39 para.2.
(5)	FA 1989 s.76(7) (part); ITEPA 2003 Sch.6 para.161(4).
38 (1)	FA 1989 s.43(1); ITEPA Sch.6 para.157.
(2)	FA 1989 s.43(2); ITEPA Sch.6 para.157; FA 2003 Sch.24 para.10(1).
(3)	FA 1989 s.43(3); ITEPA Sch.6 para.157.
(4)	FA 1989 s.43(4); ITEPA Sch.6 para.157.
(5)	FA 1989 s.43(5); ITEPA Sch.6 para.157; Annex 1, Change 13.
(6)	FA 1989 s.43(6); ITEPA Sch.6 para.157.
(7)	FA 1989 s.43(7); ITEPA Sch.6 para.157.
39 (1)	FA 2003 Sch.24 para.1(1).
(2)	FA 2003 Sch.24 para.1(3) (part).
(3)	FA 2003 Sch.24 para.1(3) (part).
(4)	FA 2003 Sch.24 para.1(4).
(5)	FA 2003 Sch.24 para.8.
(6)	Drafting.
40 (1)	FA 2003 Sch.24 para.1(2).
(2)	FA 2003 Sch.24 para 9(1).
41 (1)	FA 2003 Sch.24 para.2(1).
(2)	FA 2003 Sch.24 para.2(1).

<i>Provision</i>	<i>Origin</i>
(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(2), (4).
42 (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).
43 (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).
44 (1)	FA 2003 Sch.24 para.6 (part).
(2)	FA 2003 Sch.24 para.6 (part).
(3)	FA 2003 Sch.24 para.6 (part).
45 (1)	FA 2003 Sch.24 para.1(3) (part).
(2)	FA 2003 Sch.24 para.1(3) (part).
(3)	FA 2003 Sch.24 para.1(4).
46 (1)	FA 2003 Sch.24 paras.3, 9(1).
(2)	FA 2003 Sch.24 para.9(2).
47 (1)	ICTA s.577(1) (part), (7) (part), (8); CAA 2001 Sch.2 para.51.
(2)	Drafting.
(3)	ICTA s.577(5), (7) (part), (8); CAA 2001 Sch.2 para.51.
48 (1)	ICTA s.577(3) (part), (5), (10); drafting.
(2)	ICTA s.577(3) (part); drafting.
(3)	ICTA s.577(10).
(4)	ICTA s.577(5) (part).
(5)	ICTA s.577(7) (part).
49 (1)	ICTA s.577(3) (part), (5), (8), (9), (10); CAA 2001 Sch.2 para.51; drafting.
(2)	ICTA s.577(3) (part); drafting.
(3)	ICTA s.577(10).
(4)	ICTA s.577(8); FA 2001 s.73: Annex 1, Change 14.
(5)	ICTA s.577(5).
(6)	ICTA s.577(9).

<i>Provision</i>	<i>Origin</i>
50 (1)	ICTA s.578A(1), (2); CAA 2001 Sch.2 para.52; FA 2001 Sch.12 Pt.2 para.11.
(2)	ICTA s.578A(3).
(3)	ICTA s.578A(4).
(4)	ICTA s.578A(4); Annex 1, Change 15.
(5)	ICTA s.578B(4).
51 (1)	ICTA s.578B(1).
(2)	ICTA s.578B(2) (part); Annex 1 Change 16.
(3)	ICTA s.578B(3).
(4)	ICTA s.578B(2) (part).
(5)	ICTA s.578B(2) (part).
52 (1)	ICTA s.578A(2A), FA 2002 s.60(1).
(2)	ICTA s.578A(2B), FA 2002 s.60(1).
(3)	FA 2002 s.60(2) (part).
53	ICTA s.74(1) (part); FA 1994 s.144(2).
54	ICTA s.74(1) (part); FA 1994 s.144(2).
55 (1)	ICTA s.368(4) (part); Annex 1, Change 17.
(2)	ICTA s.368(4) (part).
(3)	ICTA s.368(5).
56 (1)	ICTA s.577A(1); FA 1993 s.123; FA 2002 s.68.
(2)	ICTA s.577A(1A); FA 1994 s.141.
57	The provisions on which this section is based are numerous and are not separately acknowledged.
58 (1)	ICTA s.401(1); FA 1993 s.109(1).
(2)	ICTA s.401(1); FA 1995 s.120.
59 (1)	ICTA s.77(1), (2) (part); FA 2002 Sch.25 para.44.
(2)	ICTA s.77(6).
(3)	ICTA s.77(6).
(4)	ICTA s.77(6) (part), (7).
60 (1)	ICTA s.87(1); FA 1998 Sch.5 para.34.
(2)	ICTA s.87(2) (part); FA 1998 s.46(3).
(3)	ICTA s.87(2) (part); drafting.
(4)	Drafting.
(5)	ICTA s.87(8).
61 (1)	ICTA s.87(2) (part).
(2)	Drafting.

<i>Provision</i>	<i>Origin</i>
(3)	ICTA s.87(2) (part), (3) (part).
(4)	ICTA s.87(2) (part), (9).
(5)	ICTA s.87(2) (part), (3) (part), (9); Annex 1, Change 18.
(6)	Drafting.
62 (1)	ICTA s.87(7) (part); CAA 2001 Sch.2 para.18.
(2)	ICTA s.87(7) (part).
(3)	ICTA s.87(7) (part).
63 (1)	ICTA s.87(4) (part).
(2)	ICTA s.87(4) (part).
(3)	ICTA s.87(6).
(4)	Drafting.
64 (1)	ICTA s.87(5) (part).
(2)	Annex 1, Change 19; drafting.
(3)	ICTA s.87(5) (part).
(4)	ICTA s.87(5) (part); Annex 1, Change 19.
(5)	ICTA s.87(5) (part); Annex 1, Change 19.
(6)	Drafting.
(7)	Drafting.
65 (1)	ICTA s.87(5) (part).
(2)	ICTA s.87(5) (part).
(3)	ICTA s.87(5) (part).
(4)	ICTA s.87(5) (part); Annex 1, Change 19.
(5)	ICTA s.87(5) (part).
(6)	ICTA s.87(5) (part); Annex 1, Change 19.
66	Drafting.
67 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
68	ICTA s.74(1) (part); FA 1994 s.144(2).
69 (1)	FA 1988 s.73(2) (part); FA 1998 Sch.7 para.2; ITEPA Sch.6 para.155(2).
(2)	FA 1988 s.73(2) (part); FA 1998 Sch.7 para.2; ITEPA Sch.6 para.155(2).
70 (1)	ICTA s.592(4) (part).
(2)	ICTA s.592(5); drafting.

<i>Provision</i>	<i>Origin</i>
(3)	ICTA s.592(12).
(4)	ICTA s.592(4) (part); Annex 1, Change 20.
(5)	ICTA s.592(6); Annex 1, Changes 20 and 21.
(6)	ICTA s.592(4) (part).
(7)	Drafting.
(8)	ICTA s.592(1), s.612(1).
71 (1)	ICTA s.592(6A) (part); FA 1993 s.112(6).
(2)	ICTA s.592(6A) (part); FA 1993 s.112(6).
(3)	ICTA s.113(2), s.592(6A); drafting.
72 (1)	ICTA s.86(1) (part), (3) (part).
(2)	ICTA s.86(1) (part), (2) (part); Annex 1, Change 22.
(3)	ICTA s.86(1) (part), (3) (part); FA 1999 s.58(2), (3).
73 (1)	ICTA s.86(4); FA 1999 s.58(4).
(2)	ICTA s.86(5); FA 1999 s.58(4).
(3)	ICTA s.86(6); FA 1999 s.58(4).
74 (1)	ICTA s.86A(1); FA 1993 s.69; ITEPA 2003 Sch.6 para.13(1), (2).
(2)	ICTA s.86A(2) (part).
(3)	ICTA s.86A(1A), (3); ITEPA Sch.6 para.13(3).
75 (1)	ICTA s.589A(1) (part), (7), (8) (part), s.589B(5); FA 1993 s.108; ITEPA Sch.6 para.69(2).
(2)	ICTA s.589A(1) (part); FA 1993 s.108; ITEPA Sch.6 para.69(2).
(3)	ICTA s.589A(1A); FA 1993 s.108; ITEPA Sch.6 para.69(2).
76 (1)	ICTA s.588(1) (part), (3) (part); ITEPA Sch.6 para.67(2), (3).
(2)	ICTA s.588(1) (part), (3) (part); ITEPA Sch.6 para.67(2), (3), Annex 1, Change 23.
(3)	ICTA s.588(1) (part); ITEPA Sch.6 para.67(2), (3); Annex 1, Change 23.
77 (1)	ICTA s.588(5) (part).
(2)	ICTA s.588(5) (part); FA 1996 Sch.18 para.10; ITEPA Sch.6 para.67(5).
(3)	ICTA s.588(5) (part).
(4)	ICTA s.588(6); ITEPA Sch.6 para.67(6); Annex 1, Change 21.
(5)	ICTA s.588(7) (part); Annex 1, Change 21.

<i>Provision</i>	<i>Origin</i>
(6)	ICTA s.588(7) (part).
78 (1)	ICTA s.579(2) (part), (5), (part); ERA 1996 Sch.1 para.35(1),(2); FA 1998 Sch.5 para.43.
(2)	ICTA s.580(1) (part); ERA 1996 s.166(2) (part), Sch.1 para.35(1),(3); ER(NIO) 1996 Art.201(2) (part), Sch.1.
79 (1)	ICTA s.579(2) (part).
(2)	ICTA s.579(2) (part).
(3)	ICTA s.579(2) (part), s.580(1) (part); ERA 1996 Sch.1 para.35(1),(3).
(4)	ICTA s.579(2) (part); ERA 1996 Sch.1 para.35(1),(2).
(5)	ICTA s.113(2) (part), s.579(2) (part); drafting.
(6)	ICTA s.579(2) (part).
80 (1)	ICTA s.579(5) (part).
(2)	ICTA s.579(5) (part); ERA 1996 Sch.1 para.35(1),(2); FA 1998 Sch.5 para.43; Annex 1, Change 18.
(3)	ICTA s.579(5) (part); ERA 1996 Sch.1 para.35(1),(2).
81 (1)	ICTA s.90(1) (part), (4), s.580(1) (part); ERA 1996 Sch.1 para.35(1),(3); ER(NIO) 1996 Sch.1; Annex 1, Change 24.
(2)	ICTA s.90(3) (part), s.113(2) (part); drafting.
(3)	ICTA s.90(1) (part).
(4)	ICTA s.90(2), (4), s.580(1) (part); ERA 1996 Sch.1 para.35(1), (3); ER(NIO) 1996 Sch.1.
(5)	ICTA s.90(1) (part); Annex 1, Change 24.
(6)	ICTA s.90(1) (part).
82 (1)	ICTA s.579(6) (part).
(2)	ICTA s.579(6) (part).
(3)	ICTA s.579(6) (part), s.580(1) (part); ERA 1996 Sch.1 para.35(1), (2); ER(NIO) 1996 Sch.1.
83 (1)	FA 1989 s.112(1), (3), s.113(1) (part); FA 1998 Sch.7 para.3.
(2)	FA 1989 s.112(2).
(3)	FA 1989 s.112(4), (5), (6), (7).
(4)	FA 1989 s.113(2).
(5)	FA 1989 s.112(7), (8).
(6)	FA 1989 s.113(3).
(7)	FA 1989 s.113(4), (5).
(8)	FA 1989 s.113(1) (part).

<i>Provision</i>	<i>Origin</i>
84 (1)	ICTA s.79(1) (part), s.79A(1) (part), s.79B(1) (part); FA 1990 s.76; FA 1994 s.145(2), (3); FA 2003 s.180(1).
(2)	ICTA s.79(1) (part), s.79A(1) (part), s.79B(1) (part); FA 1990 s.76 (part); FA 2003 s.180(1).
(3)	Drafting.
(4)	ICTA s.79(3), s.79A(3), s.79B(3); FA 1990 s.76; FA 1994 s.145(2), (3); FA 2003 s.180(1).
(5)	ICTA s.79(9), s.79A(4), s.79B(4); FA 1990 s.76; FA 2003 s.180(1); Annex 1, Changes 25 and 26.
(6)	Annex 1, Change 27.
85 (1)	ICTA s.79(1) (part), s.79A(1) (part).
(2)	ICTA s.79(4) (part).
(3)	ICTA s.79A(5) (part).
(4)	ICTA s.79A(5) (part).
(5)	ICTA s.79A(5) (part).
(6)	ICTA s.79A(5) (part); FA 1994 s.145(2), (4).
86 (1)	ICTA s.79(4) (part).
(2)	ICTA s.79(5).
(3)	ICTA s.79(4) (part).
(4)	ICTA s.79(4) (part).
(5)	ICTA s.79(6).
(6)	ICTA s.79(7).
87 (1)	Drafting.
(2)	ICTA s.79(8) (part).
(3)	ICTA s.79(4) (part).
(4)	ICTA s.79(8) (part).
(5)	ICTA s.79(8) (part).
(6)	ICTA s.79(4) (part); National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672) art.2, Sch.1.
88 (1)	ICTA s.79B(5); FA 2003 s.180(1).
(2)	ICTA s.79B(6); FA 2003 s.180(1).
(3)	ICTA s.79B(7); FA 2003 s.180(1).
(4)	ICTA s.79B(8) (part); FA 2003 s.180(1).
89 (1)	ICTA s.82A(1) (part); FA 2000 Sch.19 para.5(1).
(2)	ICTA s.82A(1) (part); FA 2000 Sch.19 para.5(1).
(3)	ICTA s.82A(2); FA 2000 Sch.19 para.5(1).

<i>Provision</i>	<i>Origin</i>
(4)	ICTA s.82A(3); FA 2000 Sch.19 para.5(1).
(5)	ICTA s.82A(4); FA 2000 Sch.19 para.5(1).
(6)	ICTA s.82A(5); FA 2000 Sch.19 para.5(1).
90 (1)	ICTA s.82B(1) (part); FA 2000 Sch.19 para.5(1).
(2)	ICTA s.82B(1) (part); FA 2000 Sch.19 para.5(1).
(3)	ICTA s.82B(1) (part); FA 2000 Sch.19 para.5(1).
(4)	ICTA s.82B(2); FA 2000 Sch.19 para.5(1).
(5)	ICTA s.82B(1) (part); FA 2000 Sch.19 para.5(1).
(6)	ICTA s.82B(3); FA 2000 Sch.19 para.5(1).
(7)	ICTA s.82B(4); FA 2000 Sch.19 para.5(1).
(8)	ICTA s.82B(5); FA 2000 Sch.19 para.5(1).
91 (1)	ICTA s.83 (part).
(2)	ICTA s.83 (part).
92 (1)	ICTA s.83 (part).
(2)	ICTA s.83 (part); Copyright, Designs and Patents Act 1988 (c. 48) Sch.7 para.36(1), (2); Trade Marks Act 1994 (c. 26) s.106(2), Sch.5.
93	ICTA s.88 (part); Annex 1, Change 28.
94 (1)	ICTA s.80(1) (part), (3), (5) (part), s.81(1), (4); Annex 1, Change 29.
(2)	ICTA s.80(2) (part), (7), s.81(1); Annex 1, Change 30.
(3)	ICTA s.80(2) (part), (5), s.81(1); Annex 1, Change 29.
(4)	ICTA s.80(1) (part), (5) (part), s.81(1).
95 (1)	ICTA s.80(2) (part), (4) (part).
(2)	ICTA s.80(4) (part); Annex 1, Change 18.
(3)	ICTA s.80(8); Annex 1, Change 18.
(4)	ICTA s.81(1), (2).
(5)	ICTA s.81(5); Annex 1, Change 18.
96 (1)	ICTA s.80(6) (part).
(2)	ICTA s.80(6) (part).
(3)	ICTA s.80(6) (part).
(4)	ICTA s.80(9).
97	The provisions on which this section is based are numerous and are not separately acknowledged.
98	Drafting.
99 (1)	ICTA s.94(1) (part).
(2)	ICTA s.94(1) (part), (2).

<i>Provision</i>	<i>Origin</i>
(3)	Drafting.
100 (1)	ICTA s.106(2) (part).
(2)	ICTA s.106(2) (part).
(3)	ICTA s.106(1) (part), (2) (part); drafting.
(4)	Drafting.
101 (1)	FA 1999 Sch.6 para.1(1) (part), (2).
(2)	FA 1999 Sch.6 para.1(1) (part).
(3)	FA 1999 Sch.6 para.1(1) (part).
(4)	FA 1999 Sch.6 para.1(1) (part).
102 (1)	FA 1999 Sch.6 para.5; CAA 2001 Sch.2 para.104.
(2)	FA 1999 Sch.6 para.6.
(3)	FA 1999 Sch.6 para.7 (part).
(4)	FA 1999 Sch.6 para.7 (part).
103 (1)	FA 1999 Sch.6 para.2(1).
(2)	FA 1999 Sch.6 para.2(2).
(3)	FA 1999 Sch.6 para.2(3).
104 (1)	FA 1999 Sch.6 para.3(1) (part).
(2)	FA 1999 Sch.6 para.3(4).
(3)	FA 1999 Sch.6 para.3(1) (part).
(4)	FA 1999 Sch.6 para.3(2).
(5)	FA 1999 Sch.6 para.3(3).
105	FA 1999 Sch.6 para.8(1), (2).
106 (1)	ICTA s.491(1) (part), (3) (part), (4), (8), (10); Annex 1, Change 31.
(2)	ICTA s.491(3) (part), (4), (10).
(3)	ICTA s.491(3) (part), (5), (6), (7), (10); Annex 1, Change 26.
(4)	ICTA s.491(1) (part).
(5)	ICTA s.491(2).
(6)	Drafting.
(7)	ICTA s.491(11) (part).
107 (1)	Drafting.
(2)	ICTA s.93(1) (part), (2) (part).
(3)	ICTA s.93(1) (part), (2) (part), (3).
108	ICTA s.74(1) (part); Annex 1, Change 32.

<i>Provision</i>	<i>Origin</i>
109 (1)	ICTA s.100(2).
(2)	Annex 1, Change 33.
110 (1)	Sharkey (H.M.Inspector of Taxes) v Wernher [1956] AC 58.
(2)	Sharkey (H.M.Inspector of Taxes) v Wernher [1956] AC 58.
(3)	Sharkey (H.M.Inspector of Taxes) v Wernher [1956] AC 58.
111 (1)	Sharkey (H.M.Inspector of Taxes) v Wernher [1956] AC 58.
(2)	Sharkey (H.M.Inspector of Taxes) v Wernher [1956] AC 58.
(3)	Sharkey (H.M.Inspector of Taxes) v Wernher [1956] AC 58.
112 (1)	Petrotim Securitirs Lird. v Ayres (H.M. Inspector of Taxes) [1964] 1 All. E.R. 269.
(2)	Petrotim Securitirs Lird. v Ayres (H.M. Inspector of Taxes) [1964] 1 All. E.R. 269.
(3)	Petrotim Securitirs Lird. v Ayres (H.M. Inspector of Taxes) [1964] 1 All. E.R. 269.
113 (1)	Ridge Securities Ltd. v Commissioners of Inland Revenue [1964] 1 All E.R. 275, dicta in Petrotim Securities Ltd. v Ayres (H.M. Inspector of Taxes) [1964] 1 All E.R. 269.
(2)	Ridge Securities Ltd. v Commissioners of Inland Revenue [1964] 1 All E.R. 275, dicta in Petrotim Securities Ltd. v Ayres (H.M. Inspector of Taxes) [1964] 1 All E.R. 269.
(3)	Ridge Securities Ltd. v Commissioners of Inland Revenue [1964] 1 All E.R. 275, dicta in Petrotim Securities Ltd. v Ayres (H.M. Inspector of Taxes) [1964] 1 All E.R. 269.
114 (1)	ICTA s.83A(1), (2) (part), s.84(1) (part); FA 2002 Sch.18 para 9(3); Annex 1, Changes 34 and 35.
(2)	ICTA s.83A(3) (part), s.84(3) (part).
(3)	ICTA s.83A(3) (part), s.84(3) (part); drafting.
(4)	ICTA s.83A(4), s.84(4); Annex 1, Changes 25 and 26.
(5)	ICTA s.84(5); FA 2002 Sch.18 para.1; drafting.
(6)	ICTA s.83A(1) (part), s.507(1); National Lottery Act 1998 (c. 22) s.24.
115 (1)	ICTA s.84(5) (part).
(2)	ICTA s.84(5) (part).

<i>Provision</i>	<i>Origin</i>
(3)	ICTA s.84(6).
(4)	ICTA s.84(7) (part).
(5)	ICTA s.84(7) (part).
(6)	ICTA s.84(8).
116 (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); Annex 1, Change 36.
(4)	Drafting.
(5)	Annex 1, Change 36.
117 (1)	Annex 1, Change 37; drafting.
(2)	ICTA Sch.5 para.9(2), (4) (part); FA 2000 s.76(2).
(3)	ICTA Sch.5 para.8(1).
(4)	ICTA Sch.5 para.9(4) (part).
(5)	ICTA Sch.5 para.8(5) (part).
(6)	ICTA Sch.5 para.8(5) (part).
(7)	ICTA Sch.5 para.8(2) (part), (3) (part).
(8)	ICTA Sch.5 para.8(3) (part).
118 (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).
119 (1)	ICTA Sch.5 para.3(2) (part).
(2)	ICTA Sch.5 para.3(2) (part).
120 (1)	ICTA Sch.5 para.3(2) (part), (3) (part).
(2)	ICTA Sch.5 para.3(2) (part).
(3)	ICTA Sch.5 para.3(3) (part).
(4)	ICTA Sch.5 para.3(3) (part).
121 (1)	ICTA Sch.5 para.3(4) (part).
(2)	ICTA Sch.5 para.3(4) (part); drafting.
(3)	ICTA Sch.5 para.3(6) (part).
(4)	ICTA Sch.5 para.3(6) (part).
(5)	ICTA Sch.5 para.3(6)(part).
(6)	ICTA Sch.5 para.3(4) (part).
(7)	ICTA Sch.5 para.3(4) (part)

<i>Provision</i>	<i>Origin</i>
(8)	ICTA Sch.5 para.3(5).
122 (1)	ICTA Sch.5 para.3(10) (part).
(2)	ICTA Sch.5 para.3(10) (part).
(3)	ICTA Sch.5 para.3(10) (part).
(4)	ICTA Sch.5 para.3(10) (part).
(5)	ICTA Sch.5 para.3(10) (part).
(6)	Annex 1, Change 38.
123 (1)	ICTA Sch.5 para.3(8) (part); Annex 1, Change 39.
(2)	ICTA Sch.5 para.3(8) (part).
(3)	Annex 1, Change 38.
124 (1)	ICTA Sch.5 para.3(7) (part), (8) part), (9) (part).
(2)	ICTA Sch.5 para.3(7) (part), (9) (part); drafting.
(3)	ICTA Sch.5 para.3(9) (part).
(4)	ICTA Sch.5 para.3(9) (part).
(5)	ICTA Sch.5 para.3(9) (part).
(6)	ICTA Sch.5 para.3(9) (part).
(7)	ICTA Sch.5 para.3(11); Annex 1, Change 39.
(8)	ICTA Sch.5 para.3(8) (part), (9) (part).
(9)	ICTA Sch.5 para.3(3) (part), (7) (part).
(10)	Annex 1, Change 38.
125 (1)	ICTA Sch.5 para.3(8) (part), (9) (part).
(2)	ICTA Sch.5 para.3(9) (part); drafting.
(3)	ICTA Sch.5 para.3(9) (part).
(4)	ICTA Sch.5 para.3(9) (part).
(5)	ICTA Sch.5 para.3(9) (part).
(6)	ICTA Sch.5 para.3(9) (part).
(7)	ICTA Sch.5 para.3(8) (part).
(8)	Annex 1 Change 38.
126 (1)	ICTA Sch.5 para.2(2).
(2)	ICTA Sch.5 para.2(3),(5), (6) (part); drafting.
(3)	ICTA Sch.5 para.2(6) (part); Annex 1, Change 41; drafting.
(4)	ICTA Sch.5 para.2(2); drafting.
(5)	ICTA Sch.5 para.2(4) (part).
(6)	ICTA Sch.5 para.2(1); drafting.

<i>Provision</i>	<i>Origin</i>
(7)	ICTA Sch.5 para.2(4) (part); Annex 1, Change 41; drafting.
(8)	Drafting.
127 (1)	ICTA Sch.5 para.4 (part).
(2)	ICTA Sch.5 para.4 (part); Annex 1, Change 42.
128 (1)	ICTA Sch.5 para.6(1) (part).
(2)	ICTA Sch.5 para.6(1) (part), (2) (part), (4) (part).
(3)	ICTA Sch.5 para.6(2) (part), (4) (part), (5); Annex 1, Change 43.
(4)	ICTA Sch.5 para.6(3); drafting.
(5)	Annex 1, Change 38.
(6)	ICTA Sch.5 para.6(1) (part).
129 (1)	ICTA Sch.5 para.5(1) (part).
(2)	ICTA Sch.5 para.5(1) (part).
(3)	ICTA Sch.5 para.5(1) (part).
(4)	ICTA Sch.5 para.5(1) (part).
(5)	ICTA Sch.5 para.5(1) (part).
(6)	ICTA Sch.5 para.5(2).
130 (1)	ICTA Sch.5 para.10 (part); Annex 1, Change 21.
(2)	ICTA Sch.5 para.10 (part); Annex 1, Change 21.
(3)	ICTA Sch.5 para.10 (part).
131 (1)	ICTA Sch.5 para.11 (part).
(2)	ICTA Sch.5 para.11 (part).
132 (1)	Drafting.
(2)	F(No.2)A 1992 s.40A(1) (part), (5) (part), s.42(2) (part), (3) (part), s.43(1) (part); CAA 2001 Sch.2 para.82.
(3)	F(No.2)A 1992 s.43(2) (part).
(4)	Annex 1, Change 44; drafting.
(5)	F(No.2)A 1992 s.41(2).
133 (1)	F(No.2)A 1992 s.43(1) (part), (2) (part); Films Act 1985 (c.21) Sch.1 para.1(1).
(2)	F(No.2)A 1992 s.43(2) (part); Films Act 1985 (c.21) Sch.1 para.1(3).
(3)	F(No.2)A 1992 s.43(2) (part); Films Act 1985 (c.21) Sch.1 para.1(4).
(4)	F(No.2)A 1992 s.43(1) (part).
(5)	F(No.2)A 1992 s.43(3).

<i>Provision</i>	<i>Origin</i>
134 (1)	F(No.2)A 1992 s.40A(5) (part), s.43(1) (part); CAA 2001 Sch.2 para.85.
(2)	F(No.2)A 1992 s.43(1) (part).
(3)	F(No.2)A 1992 s.43(1) (part).
135	F(No.2)A 1992 s.40B(3), s.40D(5), s.43(1) (part); CAA 2001 Sch.2 para.82.
136 (1)	F(No.2)A 1992 s.40A(1) (part); CAA 2001 Sch.2 para.82.
(2)	F(No.2)A 1992 s.40A(2); CAA 2001 Sch.2 para.82.
(3)	F(No.2)A 1992 s.40A(3); CAA 2001 Sch.2 para.82.
(4)	Drafting.
137 (1)	F(No.2)A 1992 s.40B(1), s.40C(2) (part); CAA 2001 Sch.2 para.82.
(2)	F(No.2)A 1992 s.40B(4); CAA 2001 Sch.2 para.82.
(3)	F(No.2)A 1992 s.40B(5); CAA 2001 Sch.2 para.82; Annex 1, Change 45; drafting.
(4)	F(No.2)A 1992 s.40C(1) (part), s.41(7); CAA 2001 Sch.2 para.82.
(5)	F(No.2)A 1992 s.40C(1) (part); CAA 2001 Sch.2 para.82; Annex 1, Change 46.
(6)	F(No.2)A 1992 s.40C(2) (part); CAA 2001 Sch.2 para.82.
138 (1)	F(No.2)A 1992 s.41(1) (part), s.42(1) (part).
(2)	F(No.2)A 1992 s.42(8) (part).
(3)	F(No.2)A 1992 s.41(1) (part), s.42(1) (part), (2) (part), (3) (part), s.43(1) (part).
(4)	F(No.2)A 1992 s.42(8) (part).
139 (1)	F(No.2)A 1992 s.41(1) (part); FA 2002 s.99(1) (part).
(2)	F(No.2)A 1992 s.41(3), (4).
(3)	F(No.2)A 1992 s.43(3).
(4)	F(No.2)A 1992 s.41(1) (part); Annex 1, Change 45.
(5)	F(No.2)A 1992 s.41(1) (part).
(6)	Annex 1, Change 46.
(7)	F(No.2)A 1992 s.41(5).
140 (1)	F(No.2)A 1992 s.42(1) (part), (2) (part), (3) (part); FA 2002 s.99(1).
(2)	F(No.2)A 1992 s.42(4); F(No.2)A 1997 s.48(4), (5); Annex 1, Change 45.
(3)	F(No.2)A 1992 s.42(5).
(4)	F(No.2)A 1992 s.42(7).

<i>Provision</i>	<i>Origin</i>
141 (1)	F(No.2)A 1992 s.42(1) (part), (2) (part), (3) (part); F(No.2)A 1997 s.48(1) (part), (2) (part), (8), (9), (11); FA 2002 s.99(1).
(2)	FA 2002 s.101(1), (2) (part).
(3)	F(No.2)A 1997 s.48(1) (part).
(4)	F(No.2)A 1992 s.42(1) (part); F(No.2)A 1997 s.48(1) (part).
(5)	F(No.2)A 1992 s.42(7).
(6)	F(No.2)A 1997 s.48(3).
(7)	F(No.2)A 1997 s.48(6A); FA 2002 s.100(3).
(8)	F(No.2)A 1997 s.48(6).
(9)	F(No.2)A 1997 s.48(7).
142 (1)	F(No.2)A 1997 s.48(9).
(2)	CAA 2001 s.5(1).
(3)	CAA 2001 s.5(2).
(4)	CAA 2001 s.5(3).
(5)	CAA 2001 s.5(4).
(6)	CAA 2001 s.5(5).
(7)	CAA 2001 s.5(6).
143 (1)	F(No.2)A 1992 s.40D(1) (part); CAA 2001 Sch.2 para.82.
(2)	F(No.2)A 1992 s.40D(2) (part); CAA 2001 Sch.2 para.82.
(3)	F(No.2)A 1992 s.40D(2) (part); CAA 2001 Sch.2 para.82; FA 2002 s.99(1).
(4)	F(No.2)A 1992 s.40D(3) (part); CAA 2001 Sch.2 para.82.
(5)	F(No.2)A 1992 s.40D(7); CAA 2001 Sch.2 para.82.
(6)	F(No.2)A 1992 s.40D(3) (part), (4) (part); CAA 2001 Sch.2 para.82.
(7)	F(No.2)A 1992 s.40D(3) (part); CAA 2001 Sch.2 para.82.
(8)	F(No.2)A 1992 s.40D(6); CAA 2001 Sch.2 para.82.
144 (1)	Drafting.
(2)	FA 2002 s.99(2)(part).
(3)	FA 2002 s.99(2) (part).
(4)	FA 2002 s.99(2) (part).
145	FA 2000 Sch.23 para.1.
146 (1)	FA 2000 Sch.23 para.2(1) (part); FA 2002 s.103(4) (part); Annex 1, Change 47.
(2)	FA 2000 Sch.23 paras.2(1) (part), 5.

<i>Provision</i>	<i>Origin</i>
(3)	FA 2000 Sch.23 para.2(2).
(4)	FA 2000 Sch.23 para.2(3).
147 (1)	FA 2000 Sch.23 para.3(1) (part); FA 2002 s.103(4) (part); Annex 1, Change 47.
(2)	FA 2000 Sch.23 paras.3(1) (part), 5.
(3)	FA 2000 Sch.23 para.3(2).
(4)	FA 2000 Sch.23 para.3(3); FA 2002 s.103(4) (part).
148 (1)	ICTA s.473(1); Annex 1, Change 48.
(2)	ICTA s.473(2), s.730C(5); FA 1996 Sch.40 para.7.
(3)	ICTA s.473(2A); FA 2002 s.67(2) (part).
(4)	ICTA s.473(3).
(5)	ICTA s.473(4) (part).
(6)	ICTA s.473(4) (part).
(7)	ICTA s.473(7).
(8)	ICTA s.473(6); TCGA 1992 s.99, s.132(3) (part), s.136(3), s.138A(3), s.147(1).
149 (1)	ICTA s.730C(1), (2) (part); FA 1996 Sch.40 para.7.
(2)	ICTA s.730C(2) (part); FA 1996 Sch.40 para.7.
(3)	ICTA s.730C(2) (part); FA 1996 Sch.40 para.7.
(4)	ICTA s.730C(2) (part); FA 1996 Sch.40 para.7.
(5)	ICTA s.730C(4); FA 1996 Sch.40 para.7.
(6)	Drafting.
150 (1)	ICTA s.730C(1), (3) (part); FA 1996 Sch.40 para.7.
(2)	ICTA s.730C(3) (part); FA 1996 Sch.40 para.7.
(3)	ICTA s.730C(3) (part); FA 1996 Sch.40 para.7.
(4)	ICTA s.730C(4); FA 1996 Sch.40 para.7.
(5)	Drafting.
151 (1)	ICTA s.50(7), s.730C(9); FA 1996 s.103(1) (“gilt-edged securities”); FA 1996 Sch.40 para.7; FA 1998 s.161(6).
(2)	Drafting.
(3)	Finance Act 1942 s.47.
152 (1)	ICTA s.730C(6) (part); FA 1996 Sch.40 para.7.
(2)	ICTA s.730C(6) (part); FA 1996 Sch.40 para.7.
(3)	ICTA s.730C(7); FA 1996 Sch.40 para.7.
153 (1)	ICTA s.76A(1) (part), (4); FISMA 2000 s.411(2).
(2)	ICTA s.76A(1) (part); FISMA 2000 s.411(2).

<i>Provision</i>	<i>Origin</i>
(3)	ICTA s.76A(2), (5), (6); FISMA 2000 s.411(2); FISMA(CA)(T)O 2001 arts.13, 16(3), (5).
(4)	ICTA s.76A(3); FISMA 2000 s.411(2); FISMA 2000 s.411(2); FISMA(CA)(T)O 2001 arts.13, 16(4).
154 (1)	ICTA s.99(1) (part).
(2)	ICTA s.99(1) (part).
(3)	ICTA s.99(1) (part).
155 (1)	ICTA s.99(2) (part).
(2)	ICTA s.99(2) (part).
(3)	ICTA s.99(2) (part).
(4)	ICTA s.99(3) (part).
(5)	ICTA s.99(3) (part).
156 (1)	ICTA s.332(3) (part); Annex 1, Changes 49 and 50.
(2)	ICTA s.332(3) (part); Annex 1, Change 51.
(3)	ICTA s.332(3) (part); Annex 1, Change 49.
(4)	ICTA s.332(3) (part).
157 (1)	FA 1998 s.43(1).
(2)	FA 1998 s.43(2).
(3)	FA 1998 s.43(3) (part).
(4)	FA 1998 s.43(3) (part).
(5)	FA 1998 s.43(4).
158 (1)	ICTA s.91C (part).
(2)	ICTA s.91C (part).
(3)	ICTA s.91C (part); CAA 2001 s.394(5), s.396(1).
159 (1)	FA 1990 s.126(1); FA 1991 s.121(1); Annex 1, Changes 52 and 53.
(2)	FA 1990 s.126(2); FA 1991 s.121(2).
(3)	Drafting.
160 (1)	FA 2000 Sch.12 para.17(1) (part); ITEPA 2003 s.722, Sch.6 para.244(2) (part).
(2)	FA 2000 Sch.12 para.17(1) (part).
(3)	FA 2000 Sch.12 para.17(2); ITEPA 2003 s.722, Sch.6 para.244(2) (part).
(4)	FA 2000 s.60, Sch.12 para.17(3).
(5)	FA 2000 Sch.12 para.17(4); ITEPA 2003 s.722, Sch.6 para.244(2) (part).

<i>Provision</i>	<i>Origin</i>
161 (1)	FA 2000 Sch.12 para.18(1); ITEPA Sch.6 para.244(3) (part).
(2)	FA 2000 Sch.12 para.18(2).
(3)	FA 2000 Sch.12 para.18(3); ITEPA Sch.6 para.244(3) (part).
162 (1)	ICTA s.91B(2) (part), (7); FA 1990 s.78.
(2)	ICTA s.91B(1) (part), s.91BA(4); FA 1990 s.78.
(3)	ICTA s.91B(2) (part), (3); FA 1990 s.78; Annex 1, Change 54.
(4)	ICTA s.91A(6), s.91B(11) (part), s.91BA(3); FA 1990 s.78; FA 1993 s.110(1); FA 2000 s.89.
(5)	ICTA s.91BA(1) (part).
(6)	Drafting.
163 (1)	ICTA s.91B(2), (3), (7), (8), (11) (part); FA 1990 s.78.
(2)	ICTA s.91B(4), (5), (6), (9), (10); FA 1990 s.78.
(3)	ICTA s.91B(9), (10) (part), (11) (part); FA 1990 s.78.
(4)	ICTA s.91B(10) (part); FA 1990 s.78.
164 (1)	ICTA s.91B(10A), 91BA(2); FA 1990 s.78; FA 2000 s.89.
(2)	ICTA s.91B(10A); FA 1990 s.78.
(3)	ICTA s.91BA(2); FA 2000 s.89.
(4)	ICTA s.91BA(2); FA 2000 s.89.
165 (1)	ICTA s.91A(1), (2) (part); FA 1990 s.78.
(2)	ICTA s.91A(2) (part); FA 1990 s.78.
(3)	ICTA s.91A(3); FA 1990 s.78.
(4)	ICTA s.91A(4), (5), (6); FA 1990 s.78; Planning and Compensation Act 1991 (c.34) s.83; FA 1993 s.110(1).
(5)	ICTA s.91A(7); FA 1990 s.78; Planning and Compensation Act 1991 (c.34) s.83; Planning (Consequential Provisions) (Scotland) Act 1997 (c.11) Sch.2, para.41.
166 (1)	ICTA s.91(1) (part), (7) (part).
(2)	Drafting.
(3)	ICTA s.91(8) (part).
(4)	ICTA s.91(8) (part).
(5)	ICTA s.91(2), (5) (part), (7).
(6)	ICTA s.91(5) (part); drafting.
(7)	ICTA s.91(8) (part).
167 (1)	ICTA s.91(1) (part), (5) (part), (7) (part).
(2)	ICTA s.91(1) (part), (5) (part), (7) (part).

<i>Provision</i>	<i>Origin</i>
(3)	ICTA s.91(4) (part), (6) (part), s.91(9) (part); CAA 2001 s.578, Sch.2 para.19; drafting.
(4)	ICTA s.91(5) (part).
168 (1)	ICTA s.91(1) (part), (4) (part), (7) (part).
(2)	ICTA s.91(3) (part), (4) (part), (6) (part).
(3)	ICTA s.91(3) (part), (8) (part).
(4)	ICTA s.91(1) (part), (3) (part), (4) (part), (5) (part), (7) (part), (8) (part).
169	ICTA s.91(9); CAA 2001 s.578, Sch.2 para.19.
170 (1)	ICTA s.100(1) (part).
(2)	ICTA s.102(2) (part), s.113(2) (part); drafting.
(3)	ICTA s.102(2) (part).
171 (1)	ICTA s.100(2) (part).
(2)	ICTA s.100(2) (part), s.101(3) (part).
(3)	ICTA s.100(2) (part), s.101(3) (part).
172 (1)	ICTA s.100(1) (part).
(2)	ICTA s.100(1) (part).
(3)	ICTA s.100(1) (part).
173 (1)	ICTA s.100(1A) (part); FA 1995 s.140(1).
(2)	ICTA s.100(1A) (part); FA 1995 s.140(1).
(3)	ICTA s.100(3); FA 2002 s.106(1).
174 (1)	ICTA s.100(1A) (part); FA 1995 s.140(1).
(2)	ICTA s.100(1A) (part); FA 1995 s.140(1).
175 (1)	ICTA s.100(1C) (part); FA 1995 s.140(1).
(2)	ICTA s.100(1C) (part); FA 1995 s.140(1).
(3)	ICTA s.100(1C) (part); FA 1995 s.140(1).
(4)	ICTA s.100(1C) (part); FA 1995 s.140(1); Annex 1, Change 55.
(5)	ICTA s.100(1D); FA 1995 s.140(1).
(6)	ICTA s.100(3) (part); FA 2002 s.106(1).
176	ICTA s.100(1F) (part); FA 1995 s.140(1).
177 (1)	ICTA s.100(1B) (part); FA 1995 s.140(1).
(2)	ICTA s.100(1B) (part); FA 1995 s.140(1).
178 (1)	ICTA S.100(1) (part).
(2)	ICTA S.100(1) (part).

<i>Provision</i>	<i>Origin</i>
179 (1)	ICTA s.100(1E) (part); FA 1995 s.140(1).
(2)	ICTA s.100(1E) (part); FA 1995 s.140(1).
180 (1)	Drafting.
(2)	ICTA s.100(1G); FA 1995 s.140(1); drafting.
181 (1)	ICTA s.101(1) (part).
(2)	ICTA s.102(2) (part), s.113(2) (part); drafting.
(3)	ICTA s.102(2) (part).
182 (1)	ICTA s.101(3) (part).
(2)	ICTA s.101(3) (part).
(3)	ICTA s.101(3) (part).
183 (1)	ICTA s.101(1) (part).
(2)	ICTA s.101(1) (part).
(3)	Drafting.
184 (1)	ICTA s.101(2).
(2)	ICTA s.101(2), (2A) (part); FA 1996 Sch.21 para.3.
185 (1)	ICTA s.102(1) (part).
(2)	ICTA s.102(1) (part); FA 1996 Sch.22 para.11.
(3)	ICTA s.102(1) (part); FA 1996 Sch.22 para.11.
(4)	ICTA s.102(1) (part).
186 (1)	Annex 1, Change 56.
(2)	Annex 1, Change 56.
(3)	Annex 1, Change 56.
(4)	Annex 1, Change 56.
(5)	Drafting.
187 (1)	Annex 1, Change 56.
(2)	Annex 1, Change 56.
(3)	Annex 1, Change 56.
(4)	Annex 1, Change 56.
(5)	Annex 1, Change 56.
(6)	Annex 1, Change 56.
188 (1)	Annex 1, Change 56.
(2)	Annex 1, Change 56.
(3)	Annex 1, Change 56.
(4)	Annex 1, Change 56.

<i>Provision</i>	<i>Origin</i>
189 (1)	Annex 1, Change 56.
(2)	Annex 1, Change 56.
(3)	Annex 1, Change 56.
(4)	Annex 1, Change 56.
190 (1)	ICTA s.531(1) (part), (8).
(2)	ICTA s.531(1) (part).
(3)	ICTA s.531(2).
(4)	ICTA s.531(3) (part).
(5)	ICTA s.531(3) (part).
(6)	ICTA s.531(7) (part).
(7)	ICTA s.533(7).
(8)	ICTA s.531(7) (part); CAA 2001 s.453, s.572(1) (part), Sch.2 para.49; Annex 1, Change 57.
191 (1)	ICTA s.531(2) (part).
(2)	ICTA s.531(3) (part).
(3)	ICTA s.531(3) (part).
(4)	ICTA s.531(7) (part).
(5)	ICTA s.531(3) (part).
192	The provisions on which this section is based are numerous and are not separately acknowledged.
193 (1)	ICTA s.60(5); FA 1994 s.200.
(2)	ICTA s.62(2); FA 1994 s.202; Annex 1, Change 62; drafting.
194 (1)	ICTA s.60(3) (part); FA 1994 s.200.
(2)	ICTA s.60(3) (part); FA 1994 s.200; drafting.
(3)	ICTA s.60(3) (part); FA 1994 s.200; drafting.
195 (1)	ICTA s.61(1); FA 1994 s.201; FA 1998 Sch.7 para.1.
(2)	Drafting.
196 (1)	Drafting.
(2)	ICTA s.61(2); FA 1994 s.201; FA 1998 Sch.7 para.1.
(3)	ICTA s.60(3) (part); FA 1994 s.200.
(4)	ICTA s.60(3) (part); FA 1994 s.200.
(5)	ICTA s.63 (part); FA 1994 s.204.
197 (1)	ICTA s.60(3) (part); FA 1994 s.200.
(2)	ICTA s.60(3) (part); FA 1994 s.200.

<i>Provision</i>	<i>Origin</i>
198 (1)	ICTA s.63; FA 1994 s.204.
(2)	ICTA s.61(1); FA 1994 s.201; FA 1998 Sch.7 para.1.
199 (1)	Drafting.
(2)	ICTA s.72(1).
(3)	ICTA s.72(2).
(4)	Annex 1, Change 58.
200	ICTA s.63A(5); FA 1994 s.205; FA 1998 Sch.7 para.1.
201 (1)	ICTA s.63A(3); FA 1994 s.205; FA 1998 Sch.7 para.1.
(2)	ICTA s.63A(3); FA 1994 s.205; FA 1998 Sch.7 para.1; drafting.
202	ICTA s.63A(4); FA 1994 s.205.
203 (1)	ICTA s.127(1); Annex 1, Change 59; drafting.
(2)	Annex 1, Change 59.
(3)	ICTA s.127(1).
204 (1)	Annex 1, Changes 60 and 61; drafting.
(2)	Annex 1, Changes 60 and 61; drafting.
(3)	Annex 1, Changes 60 and 61; drafting.
(4)	Annex 1, Changes 60 and 61; drafting.
(5)	Annex 1, Changes 60 and 61; drafting.
205	Annex 1, Changes 60 and 61; drafting.
206 (1)	Annex 1, Changes 60 and 61.
(2)	Annex 1, Changes 60 and 61.
(3)	Annex 1, Changes 60 and 61.
(4)	Annex 1, Changes 60 and 61.
(5)	Annex 1, Changes 60 and 61.
207 (1)	Annex 1, Change 62.
(2)	Annex 1, Change 62.
(3)	Annex 1, Change 62.
208 (1)	Annex 1, Change 62.
(2)	Annex 1, Change 62.
(3)	Annex 1, Change 62.
209 (1)	Annex 1, Change 62.
(2)	Annex 1, Change 62.
210 (1)	ICTA s.62(1) (part), (5); FA 1994 s.202.
(2)	ICTA s.62(2) (part); FA 1994 s.202; drafting.

<i>Provision</i>	<i>Origin</i>
(3)	ICTA s.62(2) (part); FA 1994 s.202; drafting.
(4)	ICTA s.62(2) (part); FA 1994 s.202; drafting.
211 (1)	ICTA s.62(1) (part), (2) (part), s.63 (part); FA 1994 s.202, s.204.
(2)	ICTA s.62(2) (part); FA 1994 s.202.
212 (1)	ICTA s.62(1) (part), s.63 (part); FA 1994 s.202, s.204.
(2)	ICTA s.62(1) (part), (2) (part); FA 1994 s.202.
(3)	ICTA s.62(2) (part); FA 1994 s.202.
(4)	ICTA s.62(2) (part); FA 1994 s.202.
(5)	ICTA s.62(3) (part); FA 1994 s.202.
213 (1)	Drafting.
(2)	ICTA s.62A(3) (part); FA 1994 s.203; FA 1996 Sch.21 para.1.
(3)	ICTA s.62A(1) (part), (2); FA 1994 s.203.
(4)	ICTA s.62A(1) (part), (4) (part), (5) (part); FA 1994 s.203.
(5)	ICTA s.62A(3) (part); FA 1994 s.203; FA 1996 Sch.21 para.1.
(6)	ICTA s.62A(4) (part); FA 1994 s.203.
(7)	ICTA s.62A(9); FA 1994 s.203.
214 (1)	ICTA s.62A(5) (part); FA 1994 s.203.
(2)	ICTA s.62A(5) (part); FA 1994 s.203.
(3)	ICTA s.62A(5) (part); FA 1994 s.203.
(4)	ICTA s.62A(6); FA 1994 s.203.
(5)	ICTA s.62A(8) (part); FA 1994 s.203.
(6)	ICTA s.62A(8) (part); FA 1994 s.203.
(7)	ICTA s.62A(7), (8) (part); FA 1994 s.203.
215 (1)	ICTA s.62(3) (part); FA 1994 s.202.
(2)	ICTA s.62(4) (part); FA 1994 s.202.
(3)	ICTA s.62(4) (part); FA 1994 s.202.
216 (1)	ICTA s.63A(1) (part); FA 1994 s.205; FA 1998 Sch.7 para.1.
(2)	ICTA s.63A(1) (part); FA 1994 s.205; FA 1998 Sch.7 para.1.
(3)	ICTA s.63A(2); FA 1994 s.205.
(4)	Annex 1, Change 58.
(5)	Annex 1, Change 61.
(6)	Annex 1, Change 63.

<i>Provision</i>	<i>Origin</i>
217 (1)	ICTA s.96(1) (part), (6), Sch.4A para.1; drafting.
(2)	ICTA s.96(1) (part), Sch.4A para.2(1); Annex 1, Change 64; drafting.
(3)	ICTA s.96(1) (part); Annex 1, Change 65.
(4)	ICTA Sch.4A para.2(2); Annex 1, Change 66.
(5)	ICTA s.96(7) (part), Sch.4A para.11(1).
(6)	Sch.4A para.11(2) (part); drafting.
218 (1)	ICTA s.96(1) (part), (2), (3), Sch.4A para.3(1), (2).
(2)	ICTA s.96(1) (part), (4) (part), Sch.4A para.4(3); drafting.
(3)	ICTA s.96(4) (part), Sch.4A para.4(1).
(4)	ICTA s.96(4) (part), Sch.4A para.4(2); Annex 1, Change 66.
(5)	ICTA s.96(8) (part), Sch.4A para.5 (part).
(6)	ICTA s.96(8) (part), Sch.4A para.5 (part).
219 (1)	ICTA s.96(2) (part), (3) (part), Sch.4A para.6(1) (part).
(2)	TMA 1970 Sch.1B para.3; ICTA Sch.4A para.7(1); drafting.
(3)	ICTA s.96(2), Sch.4A para.6(2).
(4)	ICTA s.96(3), Sch.4A para.6(3).
220 (1)	ICTA s.96(5) (part), Sch.4A para.6(4).
(2)	TMA 1970 Sch.1B para.3; drafting.
(3)	ICTA s.96(5) (part), Sch.4A para.11(2) (part); drafting.
(4)	ICTA s.96(9) (part), Sch.4A para.8(1).
(5)	ICTA s.96(9) (part), Sch.4A para.8(2).
(6)	TMA 1970 Sch.1B para.4; drafting.
221 (1)	ICTA s.96(5) (part), Sch.4A para.10(1) (part).
(2)	ICTA s.96(5) (part), Sch.4A para.10(1) (part).
(3)	ICTA s.96(5) (part), Sch.4A para.10(1) (part).
(4)	ICTA s.96(8) (part), Sch.4A para.10(2); Annex 1, Change 67.
222	The provisions on which this section is based are numerous and are not separately acknowledged.
223 (1)	ICTA s.65(3); FA 2002 s.64(1) (part); FA 2002 Sch.22 para.3(1) (part).
(2)	ICTA s.18(1) (Sch.D para.(a)(ii)) (part), (1) (Sch.D para.(a)(iii)) (part), s.65(4).
(3)	FA 2002 s.64(1) (part); FA 2002 Sch.22 para.3(3).
(4)	FA 2002 s.64(2); drafting.

<i>Provision</i>	<i>Origin</i>
(5)	FA 2002 s.64(3), (4), (5).
224 (1)	FA 2002 s.64(1) (part).
(2)	FA 2002 s.64(1), Sch.22 para.4(1); drafting.
(3)	FA 2002 s.64(1), Sch.22 para.5(1).
225 (1)	ICTA s.69.
(2)	Drafting.
226	ICTA s.59(1).
227	FA 2002 s.64(1), Sch.22, para.2.
228 (1)	FA 2002 s.64(1), Sch.22 para.4(2) (part).
(2)	Drafting.
(3)	FA 2002 s.64(1), Sch.22 para.4(2) (part).
(4)	FA 2002 s.64(1), Sch.22 para.4(2) (part).
229 (1)	FA 2002 s.64(1), Sch.22 para.7(1) (part).
(2)	FA 2002 s.64(1), Sch.22 para.7(1) (part).
(3)	FA 2002 s.64(1), Sch.22 para.7(2).
230 (1)	FA 2002 s.64(1), Sch.22 para.8(1).
(2)	FA 2002 s.64(1), Sch.22 para.8(2) (part).
(3)	FA 2002 s.64(1), Sch.22 para.8(2) (part).
(4)	FA 2002 s.64(1), Sch.22 para.8(2) (part).
231 (1)	FA 2002 s.64(1), Sch.22 para.5(2).
(2)	Drafting.
232 (1)	FA 2002 s.64(1), Sch.22 para.6(1).
(2)	FA 2002 s.64(1), Sch.22 para.6(2).
233 (1)	FA 2002 s.64(1), Sch.22 para.9(1).
(2)	FA 2002 s.64(1), Sch.22 para.9(2), (3).
(3)	FA 2002 s.64(1), Sch.22 para.9(4).
(4)	FA 2002 s.64(1), Sch.22 para.9(5).
234 (1)	FA 2002 s.64(1), Sch.22 para.11(1), (2).
(2)	FA 2002 s.64(1), Sch.22 para.11(3) (part).
(3)	FA 2002 s.64(1), Sch.22 para.11(3) (part).
(4)	FA 2002 s.64(1), Sch.22 para.11(4).
(5)	FA 2002 s.64(1), Sch.22 para.11(5).
(6)	FA 2002 s.64(1), Sch.22 para.11(6).
235 (1)	FA 2002 s.64(1), Sch.22 para.12(1).
(2)	FA 2002 s.64(1), Sch.22 para.12(2).

<i>Provision</i>	<i>Origin</i>
(3)	FA 2002 s.64(1), Sch.22 para.12(3).
(4)	FA 2002 s.64(1), Sch.22 para.12(4); Annex 1, Change 68.
236	FA 2002 s.64(1), Sch.22 para.14.
237	The provisions on which this section is based are numerous and are not separately acknowledged.
238	ICTA s.103, s.104; FA 1998 Sch.5 para.4.
239 (1)	ICTA s.103(1), (2), s.104(1), (2).
(2)	Drafting.
(3)	ICTA s.103(3) (part).
(4)	ICTA s.103(1) (part), s.104(1) (part).
(5)	ICTA s.103(1), s.112(1A) (part).
240 (1)	ICTA s.69.
(2)	Drafting.
241	ICTA s.59(1).
242 (1)	ICTA s.103(1) (part), (2) (part), s.104(1) (part), (2) (part).
(2)	ICTA s.110(2) (part), s.111(4) (part), s.113(1) (part), (2) (part).
(3)	ICTA s.110(2) (part), s.111(4) (part), s.113(1) (part), (2) (part).
243 (1)	Drafting.
(2)	Drafting.
244 (1)	ICTA s.103(5) (part).
(2)	ICTA s.103(5) (part).
(3)	ICTA s.109A(4) (part), (4A) (part).
(4)	ICTA s.103(5), s.109A(4) (part), (4A) (part).
245 (1)	ICTA s.103(4) (part).
(2)	ICTA s.103(4) (part).
(3)	ICTA s.103(4) (part).
246 (1)	ICTA s.109A(3) (part).
(2)	ICTA s.109A(3) (part).
(3)	ICTA s.109A(3) (part).
(4)	ICTA s.109A(3) (part).
247 (1)	ICTA s.106(1) (part).
(2)	ICTA s.106(1) (part).
(3)	ICTA s.106(1) (part).
(4)	ICTA s.106(1) (part), (2) (part); drafting.

<i>Provision</i>	<i>Origin</i>
(5)	Drafting.
248 (1)	ICTA s.103(3) (part), s.104(6).
(2)	ICTA s.103(3) (part), s.104(6).
(3)	Drafting.
(4)	ICTA s.110(6).
249 (1)	ICTA s.103(3) (part).
(2)	ICTA s.103(3) (part).
250 (1)	ICTA s.105(1) (part); drafting.
(2)	Drafting.
(3)	ICTA s.105(1) (part); drafting.
(4)	ICTA s.105(1) (part); drafting.
(5)	ICTA s.105(2).
(6)	Drafting.
251 (1)	ICTA s.105(3) (part).
(2)	ICTA s.105(3) (part).
(3)	ICTA s.105(3) (part).
(4)	ICTA s.109A(3) (part), (4) (part), (4A) (part).
(5)	Drafting.
(6)	Drafting.
252 (1)	ICTA s.107 (part).
(2)	ICTA s.107 (part).
253 (1)	ICTA s.108 (part).
(2)	ICTA s.108 (part).
(3)	ICTA s.108 (part).
254 (1)	FA 1988 Sch.6 para.3(2) (part).
(2)	FA 1988 Sch.6 para.1.
255 (1)	ICTA s.113(7).
(2)	ICTA s.113(7).
(3)	Drafting.
256	ICTA s.74(2).
257 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
(5)	Drafting.

<i>Provision</i>	<i>Origin</i>
258	ICTA s.18(1) ("Case I"), (1) ("Case II"), (1) ("Case V"), s.65A(1); FA 1995 Sch.6 para.2; FA 1998 Sch.5 para.24; Annex 1, Change 1.
259 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
(5)	Drafting.
260	ICTA s.15(1) (Sch.A para.1(1)) (part), (1) (Sch.A para.1(2)), (1) (Sch.A para.1(3)); FA 1998 Sch.5 para.1; drafting.
261	ICTA s.65A(1) (part), (2) (part), (3), (4), (5); FA 1998 Sch.5 para.24; drafting.
262 (1)	ICTA s.15(1) (Sch.A para.1(1)); FA 1998 Sch.5 para.1.
(2)	ICTA s.18(1) (Sch.D para.(a)(i)), (3) ("Case V"), s.65A(1) (part); FA 1998 Sch.5 para.24.
(3)	ICTA s.65(4) (part), s.68(1) (part); FA 1998 Sch.5 para.23; Annex 1, Change 69.
(4)	ICTA s.68(1) (part); Annex 1, Change 69.
(5)	Drafting.
263 (1)	ICTA s.15(1) (Sch.A para.1(1)) (part), s.65A(1) (part), (2) (part); FA 1998 Sch.5 para.24.; ICTA FA 1998 Sch.5 para.1.
(2)	ICTA s.24(6) part, s.65A(2) (part), (5) (part); FA 1998 Sch.5 para.24.
(3)	ICTA s.15(1) (Sch.A para.1(4)), s.65A(1) (part), (2) (part); FA 1998 Sch.5 para.24.; FA 1998 Sch.5 para.1.
(4)	ICTA s.15(1) (Sch.A para.3(1)), s.65A(1) (part), (2) (part); FA 1998 Sch.5 para.24.; FA 1998 Sch.5 para.1.
264	ICTA s.15(1) (Sch.A para.2(1)), (1) (Sch.A para.2(2)) (part), s.65A(2) (part); FA 1998 Sch.5 para.24.; FA 1998 Sch.5 para.1.
265	ICTA s.15(1) (Sch.A para.1(1)), s.18(1) (part), (2) (part), (3) ("Case V"); FA 1998 Sch.5 para.1.
266 (1)	ICTA s.21(2), s.65(1) (part).
(2)	Drafting.
267	ICTA s.21(1), s.59(1).
268 (1)	ICTA s.21A(1), s.65A(5); FA 1998 Sch.5 para.24.; FA 1998 Sch.5 para.4.
(2)	ICTA s.21A(2) (part), (4), s.65A(5), (6); FA 1998 Sch.5 para.24.; FA 1998 Sch.5 para.4.; ITEPA 2003 Sch.6 para.7.

<i>Provision</i>	<i>Origin</i>
(3)	Drafting.
269 (1)	ICTA s.15(1) (Sch.A para.2(2)) (part), s.65A(2) (part); FA 1998 Sch.5 para.24; Annex 1, Changes 7, 8, 9; FA 1998 Sch.5 para.1.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
270 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
271 (1)	Drafting.
(2)	ICTA s.21A(2) (part), s.65A(5), s.72(1); FA 1998 Sch.5 para.24.; FA 1998 Sch.5 para.4.
(3)	ICTA s.21A(2) (part), s.65A(5), s.72(2); FA 1998 Sch.5 para.24.; FA 1998 Sch.5 para.4.
(4)	Annex 1, Change 58.
272 (1)	Drafting.
(2)	Drafting.
(3)	Drafting; Annex 1, Change 70.
(4)	Drafting.
(5)	Drafting.
(6)	Drafting.
273 (1)	ICTA s.34(1) (part), s.65A(5); FA 1998 Sch.5 para.24.
(2)	ICTA s.34(1) (part), (6) (part), s.65A(5); FA 1998 Sch.5 paras.15(4), 24.
(3)	ICTA s.34(1) (part), (6) (part), s.65A(5); FA 1998 Sch.5 paras.15(4), 24.
(4)	ICTA s.34(1) (part), (6) (part), (7A), s.65A(5); FA 1998 s.40(2), Sch.5 paras.15(4), (5), 24; Annex 1, Change 71.
(5)	ICTA s.34(1) (part), (6) (part); FA 1998 Sch.5 para.15(4).
(6)	ICTA s.37(2) (part); FA 1998 Sch.5 para.18(3).
274 (1)	ICTA s.34(2) (part).
(2)	ICTA s.34(2) (part).
(3)	ICTA s.34(2) (part).
(4)	ICTA s.34(3) (part).
(5)	ICTA s.34(3) (part); FA 1998 Sch.5 para.15(3).

<i>Provision</i>	<i>Origin</i>
275 (1)	ICTA s.34(1) (part), (4) (part), s.65A(5); FA 1998 s.40(3), Sch.5 para.24; Annex 1, Change 70.
(2)	ICTA s.34(1) (part), (4) (part), (6) (part), s.65A(5); FA 1998 Sch.5 paras.15(4), 24.
(3)	ICTA s.34(1) (part), (4) (part), (6) (part), s.65A(5); FA 1998 Sch.5 paras.15(4), 24.
(4)	ICTA s.34(1) (part), (4) (part), (6) (part), (7A), s.65A(5); FA 1998 s.40(3), Sch.5 paras.15(4), (5), 24; Annex 1, Change 71.
(5)	ICTA s.34(1) (part), (4) (part), (6) (part); FA 1998 s.40(3), Sch.5 para.15(4).
(6)	ICTA s.37(2) (part); FA 1998 Sch.5 para.18(3).
(7)	ICTA s.34(4) (part).
276 (1)	ICTA s.34(1) (part), (4) (part), s.65A(5); FA 1998 Sch.5 para.24.
(2)	ICTA s.34(1) (part), (4) (part), (6) (part), s.65A(5); FA 1998 Sch.5 paras.15(4), 24.
(3)	ICTA s.34(1) (part), (4) (part), (6) (part), s.65A(5); FA 1998 Sch.5 paras.15(4), 24.
(4)	ICTA s.34(1) (part), (4) (part), (6) (part), (7A), s.65A(5); FA 1998 s.40(3), Sch.5 paras.15(4), (5), 24; Annex 1, Change 71.
(5)	ICTA s.34(1) (part), (4) (part), (6) (part); FA 1998 Sch.5 para.15(4).
(6)	ICTA s.37(2) (part); FA 1998 Sch.5 para.18(3).
277 (1)	ICTA s.34(1) (part), (5) (part), (7), s.65A(5); FA 1998 s.40(4), Sch.5 para.24; Annex 1, Changes 70 and 72.
(2)	ICTA s.34(1) (part), (5) (part), (6) (part), s.65A(5); FA 1998 Sch.5 paras.15(4), 24.
(3)	ICTA s.34(1) (part), (5) (part), (6) (part), s.65A(5); FA 1998 Sch.5 paras.15(4), 24.
(4)	ICTA s.34(1) (part), (5) (part), (6) (part), (7A), s.65A(5); FA 1998 s.40(4), Sch.5 paras.15(4), (5), 24; Annex 1, Change 71.
(5)	ICTA s.34(1) (part), (5) (part), (6) (part); FA 1998 s.40(4), Sch.5 para.15(4).
(6)	Annex 1, Change 73.
(7)	ICTA s.34(5) (part).
278 (1)	ICTA s.35(1) (part), (2) (part), s.65A(5); FA 1998 Sch.5 para.24.
(2)	ICTA s.35(2) (part), s.65A(5); FA 1998 Sch.5 paras.16(3), 24.

<i>Provision</i>	<i>Origin</i>
(3)	ICTA s.35(2) (part), s.65A(5); FA 1998 Sch.5 paras.16(3), 24.
(4)	ICTA s.35(2) (part), (2A), s.65A(5); FA 1998 Sch.5 paras.16(3), (4), 24; Annex 1, Change 71.
(5)	ICTA s.35(2) (part).
(6)	ICTA s.37(2) (part); FA 1998 Sch.5 para.18(3).
(7)	Drafting.
279 (1)	Drafting.
(2)	ICTA s.35(1) (part).
(3)	ICTA s.35(1) (part).
(4)	ICTA s.35(1) (part).
(5)	ICTA s.35(2) (part).
(6)	Drafting.
280 (1)	ICTA s.36(1) (part), s.65A(5); FA 1998 Sch.5 para.24; drafting; Annex 1, Change 74.
(2)	ICTA s.36(1) (part), s.65A(5); FA 1998 Sch.5 paras.17(3), 24.
(3)	ICTA s.36(1) (part), s.65A(5); FA 1998 Sch.5 paras.17(3), 24.
(4)	ICTA s.36(1) (part), (4A), s.65A(5); FA 1998 Sch.5 paras.17(3), (4), 24; Annex 1, Change 71.
(5)	ICTA s.36(1) (part); FA 1998 Sch.5 para.17(3).
(6)	Drafting.
281 (1)	ICTA s.36(1) (part), (3), s.65A(5); FA 1998 Sch.5 para.24; drafting; Annex 1, Change 74.
(2)	ICTA s.36(4).
(3)	ICTA s.36(1) (part), (3), s.65A(5); FA 1998 Sch.5 paras.17(3), 24.
(4)	ICTA s.36(1) (part), (3), s.65A(5); FA 1998 Sch.5 paras.17(3), 24.
(5)	ICTA s.36(1) (part), (3), (4A), s.65A(5); FA 1998 Sch.5 paras.17(3), (4), 24; Annex 1, Change 71.
(6)	ICTA s.36(1) (part), (3); FA 1998 Sch.5 para.17(3).
(7)	Drafting.
282 (1)	Drafting.
(2)	ICTA s.36(2) (part).
(3)	ICTA s.36(2) (part).
(4)	ICTA s.36(2) (part), (3).
(5)	ICTA s.36(2) (part), (3).

<i>Provision</i>	<i>Origin</i>
(6)	ICTA s.36(4B); FA 1998 Sch.5 para.17(4).
283 (1)	ICTA s.37(2) (part); FA 1998 Sch.5 para.18(3); Annex 1, Change 73.
(2)	ICTA s.37(2) (part).
(3)	ICTA s.37(2) (part); FA 1998 Sch.5 para.18(3); Annex 1, Change 73.
(4)	ICTA s.37(1); FA 1998 Sch.15 para.18(2); drafting.
(5)	ICTA s.37(9) (part); Annex 1, Change 75.
(6)	Drafting.
284 (1)	Drafting.
(2)	ICTA s.37(2) (part); FA 1998 Sch.5 para.18(3); Annex 1, Change 73.
(3)	ICTA s.37(2) (part), (9) (part); Annex 1, Change 75.
(4)	ICTA s.37(2) (part), (7) (part).
(5)	Drafting.
(6)	ICTA s.37(7) (part).
285 (1)	Drafting.
(2)	ICTA s.37(3) (part); FA 1998 Sch.5 para.18(4); Annex 1, Change 73.
(3)	ICTA s.37(3) (part); Annex 1, Change 18.
(4)	ICTA s.37(2) (part), (9) (part); Annex 1, Change 75.
(5)	ICTA s.37(2) (part).
286 (1)	ICTA s.37(9) (part); Annex 1, Change 75.
(2)	ICTA s.37(1) (part); FA 1990 Sch.14 para.2.
(3)	ICTA s.37(8).
(4)	ICTA s.37(9) (part); Annex 1, Change 75.
(5)	ICTA s.37(9) (part); Annex 1, Change 75.
287 (1)	ICTA s.37(4) (part); FA Sch.5 para.18(5).
(2)	ICTA s.37(4) (part), s.74(1) (part); drafting.
(3)	ICTA s.37(4) (part); drafting.
(4)	ICTA s.37(9); Annex 1, Change 75.
(5)	Drafting.
288 (1)	ICTA s.37(4) (part).
(2)	Drafting.
(3)	ICTA s.37(4) (part).
(4)	ICTA s.37(4) (part).
(5)	Drafting.

<i>Provision</i>	<i>Origin</i>
(6)	Drafting.
289 (1)	ICTA s.37(5) (part).
(2)	Annex 1, Change 19; drafting.
(3)	ICTA s.37(5) (part).
(4)	ICTA s.37(5) (part); Annex 1, Change 19.
(5)	ICTA s.37(4) (part), (5) (part); Annex 1, Change 19.
(6)	Drafting.
290 (1)	ICTA s.37(6) (part); Annex 1, Change 73.
(2)	ICTA s.37(6) (part).
(3)	ICTA s.37(6) (part).
(4)	ICTA s.37(6) (part); Annex 1, Change 19.
(5)	ICTA s.37(6) (part).
(6)	ICTA s.37(6) (part); Annex 1, Change 18.
291	ICTA s.37(9); Annex 1, Change 75.
292 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
(5)	Drafting.
293 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
294 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
295 (1)	ICTA s.34(8) (part).
(2)	ICTA s.34(8) (part); FA 1998 Sch.5 para.15; Annex 1, Change 21.
(3)	ICTA s.34(8) (part).
296 (1)	ICTA s.35(3) (part); Annex 1, Change 21.
(2)	ICTA s.35(3) (part); Annex 1, Change 21.
(3)	ICTA s.35(3) (part).

<i>Provision</i>	<i>Origin</i>
297 (1)	ICTA s.36(2) (part).
(2)	ICTA s.36(2) (part).
(3)	ICTA s.36(2) (part).
298 (1)	ICTA s.36(2) (part), (3).
(2)	ICTA s.36(2) (part), (3).
(3)	ICTA s.36(2) (part), (3).
299 (1)	ICTA s.38(1); Annex 1, Change 76.
(2)	Drafting.
(3)	Annex 1, Change 76.
(4)	ICTA s.24(3).
(5)	ICTA s.38(6).
300 (1)	ICTA s.38(2).
(2)	ICTA s.38(3).
(3)	ICTA s.38(4) (part).
(4)	ICTA s.38(4) (part); FA 1996 Sch.20 para.2.
(5)	ICTA s.38(4) (part).
(6)	ICTA s.38(4) (part).
301 (1)	ICTA s.38(5) (part); Annex 1, Change 21.
(2)	ICTA s.38(5) (part); Annex 1, Change 21.
(3)	ICTA s.38(5) (part).
(4)	ICTA s.38(5) (part).
302 (1)	ICTA s.24(2) (part).
(2)	ICTA s.24(2) (part).
(3)	ICTA s.24(2) (part); FA 1996 Sch.20 para.1.
(4)	ICTA s.24(4).
303 (1)	ICTA s.24(1) ("premium") (part).
(2)	ICTA s.24(4).
(3)	ICTA s.24(5) ("intermediate landlord"), (5) ("premium"), (5) ("reversion").
304 (1)	ICTA s.15(1) (Sch.A para.4(1)), s.65A(5); FA 1998 Sch.5 para.24.; FA 1998 Sch.5 para.1.
(2)	ICTA s.15(1) (Sch.A para.4(3)), s.65A(5); FA 1998 Sch.5 para.24.; FA 1998 Sch.5 para.1.
(3)	ICTA s.15(1) (Sch.A para.4(2)), s.65A(5); FA 1998 Sch.5 para.24.; FA 1998 Sch.5 para.1.
(4)	ICTA s.15(1) (Sch.A para.4(4)), s.65A(5); FA 1998 Sch.5 para.24.; FA 1998 Sch.5 para.1.

<i>Provision</i>	<i>Origin</i>
305 (1)	Drafting.
(2)	Drafting.
306 (1)	ICTA s.21B, s.106(2) (part).; FA 1998 Sch.5 para.4.
(2)	ICTA s.21B, s.106(2) (part).; FA 1998 Sch.5 para.4.
(3)	ICTA s.21B, s.106(1) (part), (2) (part); drafting.; FA 1998 Sch.5 para.4.
307 (1)	ICTA s.65A(5); FA 1998 Sch.5 para.24; FA 1999 Sch.6 paras.1, 2(2), (3) (part).
(2)	ICTA s.65A(5); FA 1998 Sch.5 para.24; FA 1999 Sch.6 para.2(3) (part).
(3)	Drafting.
(4)	ICTA s.65A(5); FA 1998 Sch.5 para.24; FA 1999 Sch.6 para.3(1) (part), (2) (part).
(5)	ICTA s.65A(5); FA 1998 Sch.5 para.24; FA 1999 Sch.6 para.3(1) (part), (2) (part).
(6)	ICTA s.65A(5); FA 1998 Sch.5 para.24; FA 1999 Sch.6 paras.1, 3(4), 5, 6, 7, 8.
308 (1)	ICTA s.30(1) (part), s.65A(5); FA 1998 Sch.5 para.24.; FA 1998 Sch.5 para.11.
(2)	ICTA s.30(1) (part), s.65A(5); FA 1998 Sch.5 para.24.; FA 1998 Sch.5 para.11.
(3)	ICTA s.30(1) (part), s.65A(5); FA 1998 Sch.5 para.24.
(4)	ICTA s.30(1) (part), s.65A(5); FA 1998 Sch.5 para.24.
(5)	ICTA s.30(5), s.65A(5); FA 1998 Sch.5 para.24.
(6)	Drafting.
309 (1)	ICTA s.30(2) (part), s.65A(5); FA 1998 Sch.5 para.24.
(2)	ICTA s.30(2) (part), s.65A(5); FA 1998 Sch.5 para.24; Annex 1, Change 18.
(3)	Drafting.
(4)	ICTA s.30(2) (part), s.65A(5); FA 1998 Sch.5 para.24.
(5)	ICTA s.30(2) (part), s.65A(5); FA 1998 Sch.5 para.24.
(6)	ICTA s.30(3) (part), s.65A(5) (part); FA 1998 Sch.5 para.24; drafting.
310 (1)	ICTA s.30(3) (part), s.65A(5); FA 1998 Sch.5 para.24.
(2)	ICTA s.30(3) (part), s.65A(5); FA 1998 Sch.5 para.24.
(3)	ICTA s.30(3) (part), s.65A(5); FA 1998 Sch.5 para.24.
311 (1)	ICTA s.122(1) (part).
(2)	ICTA s.122(1) (part), (2) (part).
(3)	ICTA s.122(5), (6), (7).

<i>Provision</i>	<i>Origin</i>
312 (1)	ICTA s.40(3) (part), s.65A(5); FA 1998 Sch.5 para.24.
(2)	ICTA s.40(3) (part), s.65A(5); FA 1998 Sch.5 para.24.
313 (1)	ICTA s.21C(1), (2), s.65A(5); FA 1998 Sch.5 para.24.; FA 1998 Sch.5 para.5.
(2)	ICTA s.21C(3), (4) (part), s.65A(5); FA 1998 Sch.5 para.24.; FA 1998 Sch.5 para.5.
314 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
315 (1)	ICTA s.504(9).
(2)	ICTA s.504(2) (part).
(3)	ICTA s.504(2) (part), (3) (part); drafting.
(4)	Drafting.
316 (1)	Drafting.
(2)	ICTA s.504(4) (part).
(3)	ICTA s.504(4) (part).
(4)	ICTA s.504(4) (part).
317 (1)	ICTA s.504(3) (part); drafting.
(2)	ICTA s.504(3) (part), (4) (part).
(3)	ICTA s.504(3) (part), (4) (part).
(4)	ICTA s.504(3) (part); Annex 1, Change 77.
(5)	ICTA s.504(3) (part), (4) (part); Annex 1, Change 77.
(6)	ICTA s.504(3) (part); Annex 1, Change 77.
318 (1)	ICTA s.504(6) (part).
(2)	ICTA s.504(6) (part).
(3)	ICTA s.504(7) (part).
(4)	ICTA s.504(7) (part); Annex 1, Change 78.
(5)	ICTA s.504(8).
(6)	ICTA s.504(6A) (part); drafting; FA 1996 Sch.21 para.14.
319 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
320 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.

<i>Provision</i>	<i>Origin</i>
321 (1)	ICTA s.21B; FA 2002 s.64(1) (part).; FA 1998 Sch.5 para.4.
(2)	ICTA s.21B; FA 2002 s.64(1) (part).; FA 1998 Sch.5 para.4.
(3)	ICTA s.21B; FA 2002 s.64(2), (3), (4), (5); drafting.; FA 1998 Sch.5 para.4.
322 (1)	ICTA s.21B; FA 2002 s.64(1), Sch.22 para.2.; FA 1998 Sch.5 para.4.
(2)	ICTA s.21B; FA 2002 s.64(1), Sch.22 para.4(1); drafting.; FA 1998 Sch.5 para.4.
(3)	ICTA s.21B; FA 2002 s.64(1), Sch.22 para.5; drafting.; FA 1998 Sch.5 para.4.
323	ICTA s.69.
324	ICTA s.59(1).
325 (1)	ICTA s.21B; FA 2002 s.64(1), Sch.22 para.4(2) (part).; FA 1998 Sch.5 para.4.
(2)	ICTA s.21B; FA 2002 s.64(1), Sch.22 para.7 (part).; FA 1998 Sch.5 para.4.
(3)	ICTA s.21B; FA 2002 s.64(1), Sch.22 para.4(2) (part).; FA 1998 Sch.5 para.4.
326 (1)	ICTA s.21B; FA 2002 s.64(1), Sch.22 para.5.; FA 1998 Sch.5 para.4.
(2)	ICTA s.21B; FA 2002 s.64(1), Sch.22 para.6.; FA 1998 Sch.5 para.4.
327	ICTA s.119(1) (part); Annex 1, Change 79.
328 (1)	ICTA s.119(1) (part), (3) (part).
(2)	ICTA s.119(1) (part), (3) (part).
(3)	Drafting.
(4)	ICTA s.119(3) (part).
329 (1)	ICTA s.69.; FA 1994 s.208.
(2)	ICTA s.119(1) (part); drafting.
330	ICTA s.59(1) (part).
331 (1)	ICTA s.15(1) (Sch.A para.2(2)) (part), s.119(1) (part).; FA 1998 Sch.5 para.1.
(2)	Annex 1, Change 9.
332 (1)	ICTA s.121(1) (part); FA 1995 s.145(2); Annex 1, Change 80.
(2)	ICTA s.121(1) (part); FA 1995 s.145(2).
(3)	Drafting.

<i>Provision</i>	<i>Origin</i>
333 (1)	ICTA s.122(1) (part).
(2)	ICTA s.122(1) (part), (2) (part).
(3)	Drafting.
334 (1)	ICTA s.122(6) (part).
(2)	ICTA s.122(5) (part); drafting.
(3)	ICTA s.122(6) (part).
335 (1)	ICTA s.122(7).
(2)	ICTA s.122(7).
(3)	ICTA s.122(7).
336	ICTA s.122(5) (part).
337	ICTA s.120(1) (part).
338 (1)	ICTA s.120(1) (part), (5) (part).
(2)	ICTA s.120(5) (part).
(3)	ICTA s.120(5) (part).
339 (1)	ICTA s.120(1A) (part).; FA 1997 s.60(3).
(2)	ICTA s.120(1A) (part).; FA 1997 s.60(3).
(3)	Annex 1, Change 9; drafting.
(4)	Annex 1, Change 9; drafting.
340	ICTA s.69; FA 1994 s.208.
341	ICTA s.59(1).
342	ICTA s.15(1) (Sch.A para.2(2)) (part), s.120(1) (part).; FA 1998 Sch.5 para.1.
343	ICTA s.21B, s.103, s.104.; FA 1998 Sch.5 para.4.
344 (1)	ICTA s.21B, s.103(1), (2), s.104(1), (2).; FA 1998 Sch.5 para.4.
(2)	Drafting.
345 (1)	ICTA s.69.
(2)	ICTA s.21B, s.105(1) (part), (2), (3), s.108 (part), s.109A(3) (part), (4) (part), (4A) (part); drafting.; FA 1998 Sch.5 para.4.
346	ICTA s.59(1).
347 (1)	ICTA s.21B, s.103(1) (part), (2) (part), s.104(1) (part), (2) (part).; FA 1998 Sch.5 para.4.
(2)	ICTA s.21B, s.110(2) (part), s.111(4) (part), s.113(1) (part), (2) (part); drafting.; FA 1998 Sch.5 para.4.
(3)	ICTA s.21B, s.110(2) (part), s.111(4) (part), s.113(1) (part), (2) (part); drafting.; FA 1998 Sch.5 para.4.

<i>Provision</i>	<i>Origin</i>
348 (1)	Drafting.
(2)	ICTA s.21B, s.79(9), s.103(4), (4A), (5), s.109A(3), (4) (part), (4A) (part), s.491; drafting.; FA 1998 Sch.5 para.4.
(3)	Drafting.
349 (1)	ICTA s.21B, s.106(1) (part); drafting.; FA 1998 Sch.5 para.4.
(2)	ICTA s.21B, s.106(1) (part); FA 1998 Sch.5 para.4.; FA 1998 Sch.5 para.4.
(3)	ICTA s.21B, s.106(1) (part).; FA 1998 Sch.5 para.4.
(4)	ICTA s.21B, s.106(1) (part), (2) (part); drafting.; FA 1998 Sch.5 para.4.
350	ICTA s.18(1) (part), (2) (part), (3) ("Case V").
351	ICTA s.65(4) (part), s.68(1); drafting.
352	ICTA s.65(5) (part).
353	ICTA s.59(1).
354 (1)	ICTA s.21B, s.113(7), s.65A(5); FA 1998 Sch.5 para.24.; FA 1998 Sch.5 para.4.
(2)	ICTA s.21B, s.113(7), s.65A(5); FA 1998 Sch.5 para.24.; FA 1998 Sch.5 para.4.
(3)	ICTA s.21B, s.113(7), s.65A(5); FA 1998 Sch.5 para.24.; FA 1998 Sch.5 para.4.
355	ICTA s.110(2) (part), s.337(2); FA 2002 Sch.30 para.1(1).
356 (1)	ICTA s.65A(8); FA 1998 Sch.5 para.24.
(2)	ICTA s.65A(8); FA 1998 Sch.5 para.24.
357 (1)	ICTA s.24(1) (part), s.65A(5); FA 1998 Sch.5 para.24.
(2)	ICTA s.24(1) (part), s.65A(5); FA 1998 Sch.5 para.24.
358 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
(5)	Drafting.
359 (1)	The Crown Option; TMA 1970 s.9D(1) (part), (2) (part); ICTA s.56(2), s.95(1), Sch.5AA para.1(2); F(No.2)A 1997 s.24(2); Annex 1, Change 1.
(2)	ICTA s.18(1) (part), (2) (part), (3) ("Case I"), (3) ("Case III") (3), ("Case VI"), s.20(2); FA 1993 s.183; FA 1994 s.219; FA 1995 Sch.6 para.2; FA 1996 Sch.7 para.4; ITEPA 2003 Sch.6 para.5; drafting.

<i>Provision</i>	<i>Origin</i>
(3)	ICTA s.18(1) to (3), s.20(2); FA 1993 s.183; FA 1994 s.219.; FA 1995 Sch.6 para.2; FA 1996 Sch.7 para.4; ITEPA 2003 Sch.6 para.5; drafting.
(4)	Drafting.
(5)	Drafting.
360 (1)	FA 1996 para.1(1) (part); drafting.
(2)	ICTA s.20(2); FA 1993 s.183; FA 1994 s.219.
(3)	ICTA s.20(2), s.477A(5), (6), (9), s.486(1), (4); FA 1988 s.61(1) (part); FA 1990 Sch.5 para.4; FA 1993 s.183(1); FA 1994 s.219(5); FA 1996 Sch.14 para.30; drafting.
361 (1)	ICTA s.18(1) (part).
(2)	ICTA s.18(1) (part).
(3)	ICTA s.18(1) (part).
(4)	Drafting.
362 (1)	ICTA s.18(1) (part), (3) ("Case III") (part); FA 1996 Sch.7 para.4(1); drafting.
(2)	Drafting.
(3)	Drafting.
363 (1)	ICTA s.64, s.65(1), s.68(1); FA 1994 s.206, s.207(1), (5), Sch.26 Pt.5(24).
(2)	Drafting.
364	ICTA s.59(1), s.582(2) (part); FA 1996 Sch.20 para.32.
365 (1)	ICTA s.477A(9); FA 1990 Sch.5 para.4; Annex 1, Change 81.
(2)	Drafting.
(3)	ICTA s.477A(9); FA 1990 Sch.5 para.4.
366 (1)	ICTA s.468L(1), (2) (part); FA 1994 Sch.14 para.2; OIC(T)R 1997 regs.3(1), 5(1), 7(1), 9 (part).
(2)	Drafting.
(3)	ICTA s.468L(1), (2) (part); FA 1994 Sch.14 para.2; OIC(T)R 1997 regs.3(1), 5(1), 7(1), 9 (part).
(4)	ICTA s.468L(2) (part).
(5)	ICTA s.468L(2) (part); FA 1994 Sch.14 para.2; OIC(T)R 1997 regs.3(1), 5(1), 7(1), 9 (part).
(6)	ICTA s.468L(1A); FA 1994 Sch.14 para.2; FA 1996 Sch.6 para.11(1); OIC(T)R 1997 reg.3(1).
(7)	ICTA s.468H(6); FA 1994 Sch.14 para.2; OIC(T)R 1997 regs.3(1), 5(1).
(8)	Drafting.

<i>Provision</i>	<i>Origin</i>
367 (1)	Drafting.
(2)	ICTA s.468(14), s.468L(2), s.468H(4); FA 1994 Sch.14 para.2; OIC(T)R 1154 regs.3(1), 9 (part), 10(4).
(3)	ICTA s.468(14), s.468L(2), s.468H(4); FA 1994 Sch.14 para.2; OIC(T)R 1154 regs.3(1), 9 (part), 10(4).
(4)	ICTA s.468(14), s.468L(2), s.468H(4); FA 1994 Sch.14 para.2; OIC(T)R 1154 regs.3(1), 9 (part), 10(4).
(5)	Drafting.
368 (1)	ICTA s.468H(2), (3) (“distribution period”), (3) (“distribution accounts”), (6) (part), s.832(1) (“authorised unit trust”); FA 1994 Sch.14 para.2; OIC(T)R 1997 regs.2(1), 3(1), 5(1), 7(1), 9 (part).
(2)	OIC(T)R 1997 reg.2(1) (“accumulation share”).
(3)	OIC(T)R 1997 reg.2(1) (“scheme property”).
369 (1)	ICTA s.468L(1), (2); FA 1994 Sch.14 para.2.
(2)	Drafting.
(3)	ICTA s.468L(1), (2); FA 1994 Sch.14 para.2.
(4)	Drafting.
(5)	ICTA s.468L(1), (2); FA 1994 Sch.14 para.2.
(6)	ICTA s.468L(1A); FA 1994 Sch.14 para.2; FA 1996 Sch.6 para.11(1).
(7)	ICTA s.468H(6); FA 1994 Sch.14 para.2.
(8)	Drafting.
370 (1)	Drafting.
(2)	ICTA s.468L(2), s.468H(4); FA 1994 Sch.14 para.2.
(3)	ICTA s.468L(2), s.468H(4); FA 1994 Sch.14 para.2.
(4)	ICTA s.468L(2), s.468H(4); FA 1994 Sch.14 para.2.
(5)	Drafting.
371	ICTA s.468H(2), (3) (“distribution period”), (3) (“distribution accounts”), (6) (part), s.832(1) (“authorised unit trust”); FA 1994 Sch.14 para.2.
372 (1)	ICTA s.486(1) (part), (4), (9) (part), (12) (part); Annex 1, Change 82.
(2)	ICTA s.486(9) (part), (12) (part).
(3)	ICTA s.486(12) (part).
(4)	ICTA s.486(12) (part).
(5)	ICTA s.486(12); MAFF(D)(o) 2002 Sch.1 para.31.
373 (1)	ICTA s.582(1) (part), (3).
(2)	ICTA s.582(1) (part); Annex 1, Change 83.

<i>Provision</i>	<i>Origin</i>
(3)	ICTA s.582(4).
374 (1)	ICTA s.18(3); Annex 1, Change 84.
(2)	Drafting.
375 (1)	ICTA s.20(1) (part).
(2)	ICTA s.20(1) (part).
(3)	ICTA s.20(1) (part).
(4)	Drafting.
(5)	ICTA s.251C(6); drafting.
(6)	Drafting.
(7)	ICTA s.230 (part); drafting.
376 (1)	ICTA s.20(1) (part); FA 1997 Sch.7 para.8(2); drafting.
(2)	ICTA s.251B(1) (part), s.251C(1) (part); ITEPA 2003 Sch.6 para.34; drafting.
(3)	ICTA s.20(1) (part); drafting.
(4)	ICTA s.20(1) (part), s.95(1A) (part); FA 1997 Sch.7 para.8(1).
377 (1)	ICTA s.20(1) (part), s.209(1) (part), (4) (part), s.231(1) (part), (4) (part), s.254(12) (part), s.418(2) (part).
(2)	ICTA s.251B(1) (part), s.251C(1) (part); ITEPA s2003 Sch.6 para 34; drafting.
378 (1)	ICTA s.468J(1), (2) (part); FA 1994 Sch.14 para.2; OIC(T)R 1997 regs.3(1), 5(1), 7(1), 9 (part).
(2)	Drafting.
(3)	ICTA s.468J(1), (2) (part); FA 1994 Sch.14 para.2; OIC(T)R 1997 regs.3(1), 5(1), 7(1), 9 (part).
(4)	ICTA s.468J(2) (part); FA 1994 Sch.14 para.2; OIC(T)R 1997 regs.3(1), 5(1), 7(1), 9 (part).
(5)	ICTA s.468H(6); FA 1994 Sch.14 para.2; OIC(T)R 1997 regs.3(1), 5(1).
(6)	Drafting.
379 (1)	Drafting.
(2)	ICTA s.468(11), (14), s.468J(2) (part), s.468H(4); FA 1994 Sch.14 para.2; OIC(T)R 1997 regs.3(1), 9 (part), 10(4).
(3)	ICTA s.468(11), (14), s.468J(2) (part), s.468H(4); FA 1994 Sch.14 para.2; OIC(T)R 1997 regs.3(1), 9 (part), 10(4).
(4)	ICTA s.468(11), (14), s.468J(2) (part), s.468H(4); FA 1994 Sch.14 para.2; OIC(T)R 1997 regs.3(1), 9 (part), 10(4).
(5)	Drafting.

<i>Provision</i>	<i>Origin</i>
380 (1)	ICTA s.468H(2), (3) (“distribution period”), (3) (“distribution accounts”), (6) (part), s.832(1) (“authorised unit trust”); FA 1994 Sch.14 para.2; OIC(T)R 1997 regs.2(1), 3(1), 5(1), 7(1), 9 (part).
(2)	OIC(T)R 1997 reg.2(1) (“accumulation share”).
(3)	OIC(T)R 1997 reg.2(1) (“scheme property”).
381 (1)	ICTA s.468J(1), (2) (part); FA 1994 Sch.14 para.2.
(2)	Drafting.
(3)	ICTA s.468J(1), (2) (part); FA 1994 Sch.14 para.2.
(4)	ICTA s.468J(2) (part); FA 1994 Sch.14 para.2.
(5)	ICTA s.468J(2) (part); FA 1994 Sch.14 para.2.
(6)	ICTA s.468H(6) (part); FA 1994 Sch.14 para.2.
(7)	Drafting.
382 (1)	Drafting.
(2)	ICTA s.468J(2) (part), s.468H(4); FA 1994 Sch.14 para.2.
(3)	ICTA s.468J(2) (part), s.468H(4); FA 1994 Sch.14 para.2.
(4)	ICTA s.468J(2) (part), s.468H(4); FA 1994 Sch.14 para.2.
(5)	Drafting.
383	ICTA s.468H(2), (3) (“distribution period”), (3) (“distribution accounts”), (6) (part), s.832(1) (“authorised unit trust”); FA 1994 Sch.14 para.2.
384 (1)	ICTA s.251A(1); ITEPA 2003 Sch.6 para.34.
(2)	ICTA s.251A(2) (part); ITEPA 2003 Sch.6 para.34.
(3)	ICTA s.251A(2) (part); ITEPA 2003 Sch.6 para.34.
(4)	ICTA s.251A(2) (part); ITEPA 2003 Sch.6 para.34.
(5)	ICTA s.251A(3); ITEPA 2003 Sch.6 para.34.
(6)	ICTA s.251D(1); ITEPA 2003 Sch.6 para.34.
(7)	ICTA s.251D(2); ITEPA 2003 Sch.6 para.34.
(8)	Drafting.
385 (1)	ICTA s.251B(1) (part); ITEPA 2003 Sch.6 para.34.
(2)	ICTA s.251B(1) (part), (2), s.251D(3); ITEPA 2003 Sch.6 para.34.
(3)	ICTA s.251B(1) (part); ITEPA 2003 Sch.6 para.34.
(4)	ICTA s.251B(3); ITEPA 2003 Sch.6 para.34.
(5)	Drafting.
386 (1)	ICTA s.251C(1) (part); ITEPA 2003 Sch.6 para.34.
(2)	ICTA s.251C(1) (part); ITEPA 2003 Sch.6 para.34; drafting.

<i>Provision</i>	<i>Origin</i>
(3)	ICTA s.251C(1) (part), (2), s.251D(3); ITEPA 2003 Sch.6 para.34.
(4)	ICTA s.251C(1) (part); ITEPA 2003 Sch.6 para.34.
(5)	ICTA s.251C(3); ITEPA 2003 Sch.6 para.34.
(6)	Drafting.
(7)	Drafting.
387 (1)	ICTA s.251C(4) (part); ITEPA 2003 Sch.6 para.34.
(2)	ICTA s.251C(4) (part); ITEPA 2003 Sch.6 para.34.
(3)	ICTA s.251C(5); ITEPA 2003 Sch.6 para.34.
(4)	Drafting.
388 (1)	ICTA s.231(1), (1A), s.232(1); F(No.2)A 1997 s.30(2), (3), Sch.4 para.4.
(2)	ICTA s.231(3), (3AA) (part); F(No.2)A 1997 s.30(5), (6); Annex 1, Change 85.
(3)	ICTA s.231(3AA) (part); F(No.2)A 1997 s.30(5), (6); drafting.
(4)	ICTA s.231(3AA) (part); F(No.2)A 1997 s.30(5), (6); drafting.
(5)	ICTA s.232(1), s.278(2); FA 1988 s.31; FA 1996 s.145, Sch.20 para.21.
(6)	ICTA s.231(4).
(7)	ICTA s.231(1); F(No.2)A 1997 s.22(6), Sch.4 para.4; FA 1998 s.102(1), (2).
389 (1)	ICTA s.233(1) (part), (1A) (part); FA 1996 s.122(4); F(No.2)A 1997 Sch.4 para.6.
(2)	ICTA s.233(1) (part); FA 1996 s.122(4); F(No.2)A 1997 Sch.4 para.6; Annex 1, Change 85.
(3)	ICTA s.233(1), (1A) (part); FA 1996 s.122(4); F(No.2)A 1997 Sch.4 para.6; Annex 1, Change 85.
(4)	ICTA s.233(1A) (part); FA 1996 s.122(4); F(No.2)A 1997 Sch.7 para.12; Annex 1, Change 85.
(5)	ICTA s.233(1A) (part); FA 1996 s.122(4); F(No.2)A 1997 Sch.4 para.6.
(6)	ICTA s.233(1A), (part).
390 (1)	ICTA s.233(1) (part); Annex 1, Change 85.
(2)	ICTA s.233(1) (part); FA 1996 s.122(3); F(No.2)A 1997 Sch.4 para.6; Annex 1, Change 85.
(3)	ICTA s.233(1) (part); FA 1996 s.122(3).
(4)	ICTA s.233(1B) (part); FA 1993 Sch.6 para.2(2); F(No.2)A 1997 Sch.4 para.6.

<i>Provision</i>	<i>Origin</i>
(5)	ICTA s.233(1B) (part); FA 1993 Sch.6 para.2(2); F(No.2)A 1997 Sch.4 para.6.
(6)	ICTA s.233(2) (part).
391 (1)	ICTA s.233(2).
(2)	ICTA s.233(2).
(3)	ICTA s.233(2).
(4)	ICTA s.233(2); F(No.2)A 1997 Sch.4 para.6.
(5)	ICTA s.233(2); F(No.2)A 1997 Sch.4 para.6.
(6)	ICTA s.233(2); F(No.2)A 1997 Sch.4 para.6.
(7)	Drafting.
392 (1)	ICTA s.18(1) (part), (3) ("Case IV"), (3) ("Case V"); FA 1996 Sch.7 para.4(2); drafting.
(2)	Drafting.
(3)	ICTA s.68B(4); drafting.
(4)	Drafting.
393 (1)	ICTA s.65(1) (part), s.68(1); FA 1994 s.207(1), (5).
(2)	ICTA s.68B(1) (part), s.68B(2) (part); ITEPA s2003 Sch.6 para 10; drafting.
394 (1)	ICTA s.59(1).
(2)	ICTA s.68B(1) (part), s.68B(2) (part); ITEPA s2003 Sch.6 para 10; drafting.
395 (1)	Drafting.
(2)	ICTA s.68A(2); ITEPA 2003 Sch.6 para.10.
(3)	ICTA s.68C(1); ITEPA 2003 Sch.6 para.10.
(4)	ICTA s.68C(2); ITEPA 2003 Sch.6 para.10.
(5)	Drafting.
396 (1)	ICTA s.68B(1) (part); ITEPA 2003 Sch.6 para.10.
(2)	ICTA s.68B(1) (part); ITEPA 2003 Sch.6 para.10.
(3)	ICTA s.68B(1) (part), s.68C(3); ITEPA 2003 Sch.6 para.10; drafting.
397 (1)	ICTA s.68B(2) (part); ITEPA 2003 Sch.6 para.10.
(2)	ICTA s.68B(2) (part); ITEPA 2003 Sch.6 para.10; drafting.
(3)	ICTA s.68B(2) (part), s.68C(3); ITEPA 2003 Sch.6 para.10.
(4)	ICTA s.68B(2) (part); ITEPA 2003 Sch.6 para.10.
(5)	Drafting.

<i>Provision</i>	<i>Origin</i>
398 (1)	ICTA s.68B(3) (part); ITEPA 2003 Sch.6 para.10.
(2)	ICTA s.68B(3); ITEPA 2003 Sch.6 para.10.
(3)	Drafting.
399 (1)	ICTA s.249(4) (part), (6) (part); F(No.2)A 1992 s.19(4); FA 1993 s.77(3); FA 1996 Sch.6 para.6; F(No.2)A 1997 Sch.4 para.10; drafting.
(2)	Drafting.
400 (1)	ICTA s.249(1) (part), (4) (part), (5) (part), (6) (part); drafting.
(2)	ICTA s.249(4) (part).
(3)	ICTA s.249(6) (part).
(4)	ICTA s.249(5) (part).
(5)	ICTA s.249(5) (part).
(6)	ICTA s.249(4) (part), (6) (part), s.251(1) (part).
(7)	Drafting.
401 (1)	ICTA s.249(4) (part), (6) (part); F(No.2)A 1997 Sch.4 para.10; drafting.
(2)	ICTA s.249(4) (part), (6) (part), s.251(1) (part); F(No.2)A 1997 Sch.4 para.10.
402 (1)	ICTA s.249(4) (part), s.251(2) (part); F(No.2)A 1997 Sch.4 para.10.
(2)	ICTA s.249(4) (part), s.251(2) (part); F(No.2)A 1997 Sch.4 para.10; Annex 1, Change 86.
(3)	ICTA s.249(4), (part), s.251(2) (part); F(No.2)A 1997 Sch.4 para.10; Annex 1, Change 86.
(4)	ICTA s.251(2) (part), (3) (part).
(5)	ICTA s.251(3) (part), (5), (6); TCGA 1992 Sch.10 para.14(16); FA 1996 Sch.38 para.8.
403 (1)	Drafting.
(2)	ICTA s.249(4) (part).
(3)	ICTA s.249(6) (part).
(4)	ICTA s.249(5) (part).
(5)	ICTA s.249(5) (part).
(6)	ICTA s.249(3) (part).
(7)	ICTA s.249(3) (part), s.251(1) (part).
404 (1)	ICTA s.249(4) (part), (6) (part); F(No.2)A 1997 Sch.4 para.10.
(2)	ICTA s.249(4) (part), (6) (part).
(3)	ICTA s.249(4) (part); F(No.2)A 1997 Sch.4 para.10.

<i>Provision</i>	<i>Origin</i>
(4)	ICTA s.249(4) (part); F(No.2)A 1997 Sch.4 para.10.
(5)	ICTA s.249(4) (part); F(No.2)A 1997 Sch.4 para.10.
405 (1)	ICTA s.421(1) (part); FA 1993 s.77(4); F(No.2)A 1997 Sch.4 para.11.
(2)	Drafting.
(3)	ICTA s.422(5) (part), (6) (part).
(4)	ICTA s.422(5) (part), (6) (part).
(5)	ICTA s.421(4).
406 (1)	ICTA s.421(1) (part); FA 1993 s.77(4); F(No.2)A 1997 Sch.4 para.11.
(2)	ICTA s.421(1) (part); FA 1993 s.77(4); F(No.2)A 1997 Sch.4 para.11.
(3)	ICTA s.421(1) (part), (2) (part).
(4)	Drafting.
407 (1)	ICTA s.421(1) (part); FA 1993 s.77(4); F(No.2)A 1997 Sch.4 para.11.
(2)	Drafting.
408 (1)	ICTA s.421(3), s.677(3).
(2)	ICTA s.421(3), s.677(3).
(3)	ICTA s.421(3), s.677(3).
(4)	ICTA s.421(3).
(5)	ICTA s.421(3).
(6)	ICTA s.421(3).
409 (1)	ICTA s.421(2) (part).
(2)	ICTA s.421(2) (part).
(3)	ICTA s.421(2) (part).
(4)	ICTA s.421(2) (part).
410 (1)	ICTA s.421(2) (part).
(2)	ICTA s.421(2) (part).
411 (1)	ICTA s.421(1) (part); FA 1993 s.77(4); F(No.2)A 1997 Sch.4 para.11; drafting.
(2)	ICTA s.421(1) (part); FA 1996 s.122(6); F(No.2)A 1997 Sch.4 para.11.
(3)	ICTA s.421(1) (part).
(4)	ICTA s.421(1) (part).
(5)	ICTA s.421(1) (part).

<i>Provision</i>	<i>Origin</i>
412 (1)	ICTA s.714(2), s.716(2), (3); drafting.
(2)	ICTA s.714(2), s.716(2), (3); drafting.
(3)	Drafting.
(4)	Drafting.
413 (1)	ICTA s.69, s.714(2), s.716(2), (3); FA 1994 s.208; drafting.
(2)	ICTA s.714(2), s.716(2); drafting.
(3)	ICTA s.716(3), s.717; Annex 1, Change 87.
(4)	ICTA s.723(4) (part).
(5)	Drafting.
(6)	Drafting.
414 (1)	ICTA s.714(2) (part), s.716(3) (part); drafting.
(2)	Drafting.
415 (1)	ICTA s.710(2) (part), (2A); FA 1991 Sch.10 para.2(2), (3); TCGA 1992 Sch.10 para.14(36).
(2)	ICTA s.710(2) (part).
(3)	ICTA s.710(3) (part); F(No.2)A 1992 Sch.8 para.5; FA 1995 s.87(5); FA 2003 Sch.39 para.5(4).
(4)	ICTA s.710(3) (part).
(5)	ICTA s.710(4).
(6)	ICTA s.710(3) (part); F(No.2)A 1992 Sch.8 para.5.
416 (1)	ICTA s.710(5), (13) (part), s.717(8) (part), s.720(4); FA 1996 s.158(1); drafting.
(2)	ICTA s.710(6).
(3)	ICTA s.710(13) (part).
(4)	ICTA s.717(8) (part).
(5)	Drafting.
(6)	ICTA s.710(13) (part); TCGA 1992 Sch.10 para.14(36).
417 (1)	ICTA s.710(13) (part).
(2)	ICTA s.717(8) (part).
(3)	Drafting.
418 (1)	Drafting.
(2)	Drafting.
(3)	ICTA s.716(2) (part); drafting.
419 (1)	ICTA s.711(5) (part).
(2)	ICTA s.711(6) (part); FA 1990 Sch.6 para.9(2).
(3)	ICTA s.711(6) (part); FA 1990 Sch.6 para.9(2).

<i>Provision</i>	<i>Origin</i>
(4)	ICTA s.711(6) (part); FA 1990 Sch.6 para.9(2).
(5)	Drafting.
(6)	Drafting.
420 (1)	ICTA s.711(5) (part).
(2)	ICTA s.711(6) (part); FA 1990 Sch.6 para.9(2).
(3)	ICTA s.711(6) (part); FA 1990 Sch.6 para.9(2).
(4)	ICTA s.711(6) (part).
(5)	Drafting.
(6)	Drafting.
421 (1)	ICTA s.716(1) (part).
(2)	ICTA s.716(1) (part).
422 (1)	Annex 1, Change 88.
(2)	Annex 1, Change 88.
423 (1)	ICTA s.717(1), (2) (part).
(2)	ICTA s.717(2) (part).
(3)	ICTA s.717(3).
(4)	ICTA s.726A(2) (part), (7); FA 1991 Sch.12 para.2; drafting.
(5)	ICTA s.726A(8); FA 1991 Sch.12 para.2.
424 (1)	Drafting.
(2)	Drafting.
(3)	ICTA s.714(1) (part), (2) (part), s.716(2) (part), drafting.
(4)	ICTA s.714(1) (part), (2) (part), s.716(2) (part), drafting.
(5)	ICTA s.714(1) (part), (2) (part), s.716(2) (part).
(6)	ICTA s.714(3) (part), (4) (part), s.716(2).
(7)	Drafting.
(8)	Drafting.
425 (1)	ICTA s.714(1) (part), (2) (part), s.716(2) (part).
(2)	ICTA s.714(3) (part), (4) (part), s.716(2).
426 (1)	ICTA s.716(3), s.717(10), (11).
(2)	ICTA s.716(3), s.717(10), (11).
(3)	Drafting.
427 (1)	ICTA s.716(3).
(2)	Drafting.
(3)	ICTA s.717(9); FA 1996 Sch.20 para.35.

<i>Provision</i>	<i>Origin</i>
428 (1)	ICTA s.713(1), (2) (part).
(2)	ICTA s.713(4) (part).
(3)	ICTA s.713(4) (part); drafting.
(4)	ICTA s.711(7), s.713(4) (part), (6) (part).
(5)	ICTA s.711(7), s.713(4) (part), (6) (part).
(6)	ICTA s.713(4) (part), (6) (part).
(7)	Drafting.
(8)	Drafting.
429 (1)	ICTA s.713(3) (part).
(2)	Drafting.
(3)	ICTA s.713(5) (part).
(4)	ICTA s.711(7), (8), s.713(5) (part), (6) (part).
(5)	ICTA s.711(7), (8), s.713(5) (part), (6) (part).
(6)	ICTA s.711(7), (8), s.713(5) (part), (6) (part).
(7)	Drafting.
(8)	Drafting.
430 (1)	ICTA s.716(2) (part); drafting.
(2)	ICTA s.716(2) (part).
(3)	ICTA s.716(2) (part).
(4)	Drafting.
(5)	Drafting.
(6)	Drafting.
(7)	Drafting.
431 (1)	ICTA s.717(6) (part), (7) (part); drafting.
(2)	ICTA s.717(9); FA 1996 Sch.20 para.35.
(3)	ICTA s.717(6) (part), (7) (part); drafting.
(4)	ICTA s.717(6) (part), (7) (part); drafting.
(5)	Drafting.
432 (1)	ICTA s.721(2) (part).
(2)	ICTA s.721(2) (part).
(3)	ICTA s.721(2) (part); Annex 1, Change 87.
(4)	ICTA s.721(2) (part); drafting.
(5)	ICTA s.721(3) (part).
(6)	ICTA s.721(3) (part).

<i>Provision</i>	<i>Origin</i>
433 (1)	ICTA s.714(4) (part), (5) (part).
(2)	ICTA s.714(4) (part), (5) (part).
(3)	Drafting.
434 (1)	Drafting.
(2)	ICTA s.715(1) (part), (2) (part), (6) (part), s.716(5) (part).
(3)	ICTA s.715(1) (part), (2) (part), (6) (part), s.716(5) (part).
(4)	Drafting.
(5)	Drafting.
435 (1)	ICTA s.715(1) (part), (2) (part).
(2)	ICTA s.715(1) (part), (2) (part), s.716(5) (part).
(3)	ICTA s.715(1) (part), 717(6) (part), (7) (part), (8) (part), (11) (part), Annex 1, Change 87.
(4)	ICTA s.715(1) (part), 717(7) (part), (8) (part), (11) (part); Annex 1, Change 87.
(5)	ICTA s.710(9).
436 (1)	ICTA s.715(1) (part), (2) (part).
(2)	ICTA s.715(1) (part), (2) (part), s.716(5) (part).
(3)	ICTA s.715(1) (part), 717(7) (part), (6) (part), (8) (part), (11) (part); Annex 1, Change 87.
(4)	ICTA s.715(1) (part), s.717(7) (part), (8) (part), (11) (part); Annex 1, Change 87.
437 (1)	ICTA s.715(1) (part), (2) (part).
(2)	ICTA s.715(1) (part), (2) (part), s.716(5) (part).
(3)	ICTA s.715(1) (part), 717(7) (part), (6) (part), (8) (part), (11) (part); Annex 1, Change 87.
(4)	ICTA s.715(1) (part), (8) (part), s.717(7) (part), (8) (part), (11) (part); Annex 1, Change 87.
438 (1)	ICTA s.715(1) (part).
(2)	ICTA s.715(2) (part), s.716(5) (part).
439 (1)	ICTA s.715(1) (part), (2), (4), s.716(5) (part).
(2)	ICTA s.715(5) (part), s.716(5) (part); drafting.
(3)	ICTA s.715(1) (part), (5) (part), s.716(5) (part).
(4)	ICTA s.715(1) (part), (5) (part).
(5)	ICTA s.715(8) (part); TCGA 1992 Sch.10 para.14(37).
(6)	ICTA s.715(8) (part); TCGA 1992 Sch.10 para.14(37).
(7)	Drafting.

<i>Provision</i>	<i>Origin</i>
440 (1)	ICTA s.715(1) (part), (2) (part).
(2)	ICTA s.715(1) (part).
(3)	ICTA s.715(2) (part).
441 (1)	ICTA s.715(1) (part), (2) (part), s.716(5) (part).
(2)	ICTA s.715(1) (part).
(3)	ICTA s.715(1) (part), (2) (part).
(4)	Drafting.
442	ICTA s.715(1) (part), (2) (part), s.716(5) (part).
443 (1)	Drafting.
(2)	ICTA s.715(6) (part), s.716(5) (part); FA 1994 s.123(1).
(3)	ICTA s.715(6) (part), s.716(5) (part); FA 1994 s.123(1).
(4)	ICTA s.715(6) (part), s.716(5).
(5)	Drafting.
(6)	ICTA s.715(6); FA 1994 s.123(1), (6).
444 (1)	ICTA s.722A(1), (2); FA 1996 Sch.40 para.6.
(2)	ICTA s.722A(1), (2); FA 1996 Sch.40 para.6; drafting.
(3)	ICTA s.722A(3), (4); FA 1996 Sch.40 para.6.
(4)	ICTA s.722A(3), (4); FA 1996 Sch.40 para.6.
(5)	ICTA s.711(6A) (part); FA 1996 Sch.40 para.4.
(6)	ICTA s.711(6A) (part); FA 1996 Sch.40 para.4.
(7)	ICTA s.710(5) (part); FA 1996 Sch.40 para.3(1).
(8)	ICTA s.722A(5) ("strip"); FA 1996 Sch.40 para.6.
445 (1)	ICTA s.726A(1) (part), (8) (part), (9) (part); FA 1991 Sch.12 para.2; drafting.
(2)	ICTA s.726A(7); FA 1991 Sch.12 para.2.
(3)	ICTA s.726A(2) (part); FA 1991 Sch.12 para.2.
(4)	ICTA s.726A(2) (part); FA 1991 Sch.12 para.2.
(5)	ICTA s.726A(2) (part); FA 1991 Sch.12 para.2.
(6)	ICTA s.726A(1) (part), (8) (part), (9) (part); FA 1991 Sch.12 para.2; drafting.
446 (1)	ICTA s.722(1) (part).
(2)	ICTA s.722(1) (part).
(3)	ICTA s.722(2) (part).
(4)	ICTA s.722(2) (part).
(5)	ICTA s.722(2) (part).
(6)	ICTA s.722(2) (part).

<i>Provision</i>	<i>Origin</i>
(7)	Drafting.
447 (1)	ICTA s.720(4) (part).
(2)	ICTA s.720(4) (part).
(3)	ICTA s.720(4) (part).
(4)	Drafting.
448 (1)	ICTA s.715(3) (part).
(2)	ICTA s.715(3) (part).
(3)	ICTA s.715(3) (part).
(4)	Drafting.
449	ICTA s.727(2); FA 1997 Sch.10 para.5(3).
450 (1)	ICTA s.727A(1) (part), (5) (part); FA 1995 s.79(1).
(2)	ICTA s.727A(1) (part); FA 1995 s.79(1); S.I. 1995/3220 reg.3 (part); FA 2003 Sch.38 para.4.
(3)	ICTA s.727A(1) (part); FA 1995 s.79(1); S.I. 1995/3220 reg.3 (part); FA 2003 Sch.38 para.4.
(4)	ICTA s.727A(1) (part); FA 1995 s.79(1); S.I. 1995/3220 reg.3 (part); FA 2003 Sch.38 para.4.
(5)	ICTA s.727A(1) (part); FA 1995 s.79(1); FA 2003 Sch.38 para.4.
(6)	ICTA s.727A(1) (part); FA 1995 s.79(1); FA 2003 Sch.38 para.15.
(7)	Drafting.
451 (1)	ICTA s.727A(1) (part), (5) (part); FA 1995 s.79(1).
(2)	ICTA s.727A(5) (part); FA 1995 s.79(1); FA 2003 Sch.38 para.4; S.I. 1995/3220 reg.3 (part).
(3)	ICTA s.727A(5) (part); FA 1995 s.79(1); FA 2003 Sch.38 para.4; S.I. 1995/3220 reg.3 (part).
(4)	ICTA s.727A(5) (part); FA 1995 s.79(1); FA 2003 Sch.38 para.4; S.I. 1995/3220 reg.3 (part).
(5)	ICTA s.727A(1) (part); FA 1995 s.79(1); FA 2003 Sch.38 para.4.
(6)	ICTA s.727A(1) (part); FA 1995 s.79(1); FA 2003 Sch.38 para.15.
(7)	Drafting.
452 (1)	ICTA s.727A(2); FA 1995 s.79(1).
(2)	ICTA s.727A(4); FA 1995 s.79(1).
(3)	ICTA s.727A(4); FA 1995 s.79(1).
(4)	ICTA s.727A(4); FA 1995 s.79(1).

<i>Provision</i>	<i>Origin</i>
(5)	S.I. 1995/3220 reg.5 (1) (part), (2) (part), (3) (part), (4) (part).
453 (1)	ICTA s.718(1).
(2)	ICTA s.718(2).
454 (1)	ICTA s.719(1), (2), (3), (4), s.716(7), (8).
(2)	ICTA s.719(1), (2), (3), (4), s.716(7), (8).
(3)	ICTA s.719(1), (2), (3), (4), s.716(7), (8).
(4)	Drafting
(5)	ICTA s.716(12), s.719(4).
(6)	Drafting.
455 (1)	ICTA s.719(4), s.716(6), (9), (10), (11).
(2)	Drafting.
(3)	ICTA s.716(3), (6), (9), (10), (11), s.719(4).
(4)	ICTA s.716(3), (6), (9), (10), (11), s.719(4).
(5)	ICTA s.719(4), s.716(6), (9), (10), (11).
456 (1)	ICTA s.726A(3); FA 1991 Sch.12 para.2.
(2)	ICTA s.726A(3); FA 1991 Sch.12 para.2.
(3)	ICTA s.726A(4); FA 1991 Sch.12 para.2.
(4)	ICTA s.726A(6); FA 1991 Sch.12 para.2; drafting.
(5)	Drafting.
(6)	Drafting.
457 (1)	ICTA s.715(6) (part), s.716(5).
(2)	ICTA s.715(6) (part), s.716(5).
(3)	ICTA s.715(6) (part), s.716(5).
(4)	ICTA s.715(7).
(5)	Drafting.
(6)	Drafting.
458 (1)	ICTA s.713(7) (part), (8) (part), s.716(6) (part), s.726A(5) (part); FA 1991 Sch.12 para.2.
(2)	ICTA s.713(7) (part), (8) (part), s.716(6) (part), s.726A(5) (part); FA 1991 Sch.12 para.2.
(3)	ICTA s.713(7) (part), (8) (part), s.716(6) (part), s.726A(5) (part); FA 1991 Sch.12 para.2.
(4)	ICTA s.713(7) (part), (8) (part), s.716(6) (part), s.726A(5) (part); FA 1991 Sch.12 para.2.
(5)	ICTA s.713(7) (part), (8) (part), s.716(6) (part), s.726A(5) (part); FA 1991 Sch.12 para.2.

<i>Provision</i>	<i>Origin</i>
(6)	ICTA s.713(9), s.716(6), s.719(13), s.726A(5).
459 (1)	Drafting.
(2)	ICTA s.713(7) (part), (8) (part), s.716(6) (part), s.726A(5) (part); FA 1991 Sch.12 para.2.
(3)	ICTA s.719(4), (13).
(4)	ICTA s.719(4), (13).
(5)	ICTA s.713(9), s.716(6), s.719(13), s.726A(5).
460 (1)	ICTA s.720(1) (part).
(2)	ICTA s.720(1) (part).
(3)	ICTA s.720(2) (part).
(4)	ICTA s.720(2) (part).
(5)	ICTA s.720(2) (part).
(6)	ICTA s.720(1) (part).
(7)	ICTA s.720(1) (part).
461 (1)	ICTA s.720(6) (part).
(2)	ICTA s.720(6) (part).
(3)	ICTA s.720(6) (part).
(4)	ICTA s.720(6) (part).
(5)	ICTA s.720(8).
462 (1)	ICTA s.720(5).
(2)	ICTA s.469(10).
463 (1)	ICTA s.723(1) (part), (5) (part); Annex 1, Change 89.
(2)	ICTA s.723(2), (3) (part).
(3)	Drafting.
(4)	ICTA s.723(1) (part).
(5)	ICTA s.723(5) (part); Annex 1, Change 90.
(6)	ICTA s.723(8).
(7)	ICTA s.723(6); Annex 1, Change 91.
(8)	ICTA s.723(7).
464 (1)	ICTA s.723(1) (part), (5); Annex 1, Change 87; Annex 1, Change 89.
(2)	ICTA s.723(2), (3) (part).
(3)	Drafting.
(4)	ICTA s.723(6); Annex 1, Change 91.
(5)	ICTA s.723(7).

<i>Provision</i>	<i>Origin</i>
465 (1)	ICTA s.723(4) (part).
(2)	ICTA s.723(4) (part).
(3)	ICTA s.723(4) (part).
466 (1)	ICTA s.711(9) (part).
(2)	ICTA s.711(9) (part).
467 (1)	ICTA s.711(2) (part).
(2)	ICTA s.711(2) (part).
468 (1)	ICTA s.711(3), (4), s.726A(2) (part); FA 1991 Sch.12 para.2; drafting; Annex 1, Change 92.
(2)	Drafting.
(3)	Drafting.
(4)	ICTA s.710(13) (part), (13A); FA 1996 Sch.40 para.3(2).
(5)	ICTA s.710(13) (part), (13A); FA 1996 Sch.40 para.3(2).
(6)	ICTA s.722A(5) ("strip"); FA 1996 Sch.40 para.6.
469 (1)	ICTA s.712(2).
(2)	Drafting.
(3)	ICTA s.712(3).
(4)	ICTA s.712(4) (part).
(5)	ICTA s.712(4) (part); FA 1990 Sch.6 para.9(3); FA 1996 Sch.40 para.5.
(6)	ICTA s.712(5) (part); Annex 1, Change 21.
(7)	ICTA s.712(5) (part).
470 (1)	ICTA s.710(7).
(2)	ICTA s.710(8).
(3)	ICTA s.710(10).
471 (1)	ICTA s.710(11) (part).
(2)	ICTA s.710(11) (part).
(3)	Drafting.
472 (1)	ICTA s.710(12) (part).
(2)	ICTA s.710(12) (part).
473 (1)	ICTA s.18(1) (part), (3) ("Case III") (part), (3) ("Case V") (part); FA 1996 Sch.7 para.4(1).
(2)	Drafting.
474 (1)	ICTA s.657(1) (part).
(2)	ICTA s.657(1) (part).

<i>Provision</i>	<i>Origin</i>
475 (1)	ICTA s.64 (part), s.65(1) (part), s.68(1) (part); FA 1994 s.206, s.207(5).
(2)	Drafting.
476	ICTA s.59(1); drafting.
477	ICTA s.348(1) (part), s.349(1).
478 (1)	FA 1996 Sch.13 para.1(1); drafting.
(2)	Drafting.
479 (1)	ICTA s.64, s.65(1) (part), s.68(1); FA 1994 s.206, s.207(5); FA 1996 Sch.13 para.1(1).
(2)	FA 1996 Sch.13 para.1(3) (part).
(3)	FA 1996 Sch.13 para.1(1) (part); drafting.
(4)	Drafting.
480	FA 1996 Sch.13 para.1(1); drafting.
481 (1)	FA 1996 Sch.13 para.3(1), (3), (4) (part); FA 1999 s.65(1).
(2)	FA 1996 Sch.13 para.3(4) (part).
(3)	FA 1996 Sch.13 para.3(4) (part).
(4)	FA 1996 Sch.13 para.3(6); drafting.
(5)	FA 1996 Sch.13 para.3A(2) (part); FA 2002 s.104(2).
(6)	Drafting.
482 (1)	FA 1996 Sch.13 para.3(1A) (part); FA 1999 s.65(1).
(2)	FA 1996 Sch.13 para.3(1A) (part), (1C); FA 1999 s.65(1).
(3)	FA 1996 Sch.13 para.3(1A) (part); FA 1999 s.65(1).
(4)	FA 1996 Sch.13 para.3(1A) (part); FA 1999 s.65(1).
(5)	FA 1996 Sch.13 para.3(1E); FA 1999 s.65(1).
(6)	FA 1996 Sch.13 para.3(1F); FA 1999 s.65(1).
(7)	FA 1996 Sch.13 para.3(8); FA 1999 s.65(4).
(8)	FA 1996 Sch.13 para.3(1B), (1D); FA 1999 s.65(1).
483 (1)	FA 1996 Sch.13 para.3(2) (part).
(2)	FA 1996 Sch.13 para.3(2) (part), (2A); FA 1999 s.65(2).
(3)	FA 1996 Sch.13 para.3(2) (part).
484 (1)	FA 1996 Sch.13 para.13(1), (2), (3), (4).
(2)	FA 1996 Sch.13 para.13(5) (part).
(3)	FA 1996 Sch.13 para.3(6); drafting.
(4)	FA 1996 Sch.13 para.13(4).
(5)	FA 1996 Sch.13 para.13(6).
(6)	FA 1996 Sch.13 para.13(6), (7).

<i>Provision</i>	<i>Origin</i>
(7)	FA 1996 Sch.13 para.13(8), (9); FA 1999 s.65(6).
485 (1)	Drafting.
(2)	FA 1996 Sch.13 para.10(1) (part); drafting.
(3)	FA 1996 Sch.13 para.3(2) (part), 10(1) (part).
486 (1)	FA 1996 Sch.13 para.3(2) (part), (2B) (part); FA 1999 s.65(2).
(2)	FA 1996 Sch.13 paras.3(2B) (part), 10(4) (part); FA 1999 s.65(2), (5).
487 (1)	FA 1996 Sch.13 para.10(1) (part).
(2)	FA 1996 Sch.13 para.10(1) (part).
(3)	FA 1996 Sch.13 para.10(1) (part).
(4)	FA 1996 Sch.13 para.10(2), (3).
(5)	FA 1996 Sch.13 para.10(4) (part); FA 1999 s.65(5).
(6)	FA 1996 Sch.13 para.10(4) (part); FA 1999 s.65(5).
488 (1)	FA 1996 Sch.13 paras.1(1) (part), (2) (part), 2(1) (part), (2) (part), 4(1), 5(1), (2) (part); drafting.
(2)	FA 1996 Sch.13 para.4(2) (part).
(3)	FA 1996 Sch.13 paras.1(2) (part), 2(2) (part); drafting.
(4)	Drafting.
489 (1)	FA 1996 Sch.13 para.4(3) (part).
(2)	FA 1996 Sch.13 para.4(3) (part).
(3)	FA 1996 Sch.13 para.4(4).
(4)	Drafting.
490 (1)	FA 1996 Sch.13 para.1(1), (2) (part), (3) (part), (4).
(2)	FA 1996 Sch.13 para.1(2) (part); FA 2003 Sch.39 para.1(2).
(3)	Drafting.
(4)	FA 1996 Sch.13 paras.1(2) (part), (4); FA 2003 Sch.39 para.6(1) (part).
(5)	FA 1996 Sch.13 para.15(2) (part).
491 (1)	FA 1996 Sch.13 paras.4(2) (part), 6(7) (part), 8(1), (2) (part), 9(1), (2) (part).
(2)	FA 1996 Sch.13 paras.4(2) (part), 6(7) (part), 8(1), 9(1) (part).
(3)	Drafting.
(4)	FA 1996 Sch.13 para.5(1), (2) (part).
(5)	Drafting.
(6)	FA 1996 Sch.13 para.6(8) (part).

<i>Provision</i>	<i>Origin</i>
(7)	FA 1996 Sch.13 para.6(8) (part).
492 (1)	FA 1996 Sch.13 paras.4(2) (part), 5(2) (part), 8(2) (part), 9(2) (part); Annex 1, Change 93.
(2)	FA 1996 Sch.13 paras.4(2) (part), 8(1), 9(1) (part); Annex 1, Change 93.
(3)	Drafting.
493 (1)	FA 1996 Sch.13 para.3A(1); FA 2002 s.104(2).
(2)	FA 1996 Sch.13 para.3A(2) (part); FA 2002 s.104(2).
(3)	FA 1996 Sch.13 para.3A(3) (part); FA 2002 s.104(2).
(4)	FA 1996 Sch.13 para.3A(3) (part); FA 2002 s.104(2).
(5)	FA 1996 Sch.13 para.3A(3) (part); FA 2002 s.104(2).
(6)	FA 1996 Sch.13 para.3A(3) (part); FA 2002 s.104(2).
494 (1)	FA 1996 Sch.13 para.14(1).
(2)	Drafting.
(3)	FA 1942 s.47(1B) (part); FA 1996 s.202(2), Sch.13 para.15(1) ("strip") (part); FA 2003 Sch.39 paras.4, 6(1) (part).
(4)	FA 1942 s.47(1B) (part); FA 1996 s.202(2), Sch.13 para.15(1) ("strip") (part).
(5)	FA 1942 s.47(1B) (part); FA 1996 s.202(2), Sch.13 para.15(1) ("strip") (part).
(6)	FA 1942 s.47(1B) (part); FA 1996 s.202(2), Sch.13 para.15(1) ("strip") (part).
(7)	FA 1942 s.47(1C); FA 1996 s.202(2), Sch.13 para.15(1) ("strip") (part).
495 (1)	FA 1996 Sch.13 para.14(2), (7); FA 2003 Sch.39 para.5(3) (part).
(2)	FA 1996 Sch.13 para.14(4) (part).
(3)	FA 1996 Sch.13 para.14(4) (part); Annex 1, Change 94.
(4)	FA 1996 Sch.13 para.14(4) (part).
(5)	FA 1996 Sch.13 para.14(4) (part); FA 2003 Sch.39 paras.5(3) (part), 6(1) (part).
(6)	FA 1996 Sch.13 paras.1(2) (part), 14(3), (7); FA 2003 Sch.39 para.5(3); drafting.
(7)	FA 1996 Sch.13 paras.4(5), 5(3); drafting.
496 (1)	FA 1996 Sch.13 para.14A(1) (part), (2) (part), (3) (part); FA 2003 Sch.39 para.3.
(2)	FA 1996 Sch.13 para.14A(1) (part), (2) (part), (3) (part); FA 2003 Sch.39 para.3.

<i>Provision</i>	<i>Origin</i>
(3)	FA 1996 Sch.13 para.14A(3) (part), (4) (part); FA 2003 Sch.39 para.3.
(4)	FA 1996 Sch.13 para.14A(3) (part); FA 2003 Sch.39 para.3.
(5)	FA 1996 Sch.13 para.14A(2) (part); FA 2003 Sch.39 para.3.
(6)	FA 1996 Sch.13 para.14A(3) (part), (4) (part); FA 2003 Sch.39 para.3.
(7)	FA 2003 Sch.39 para 6(1), (2), drafting.
(8)	Drafting.
497 (1)	FA 1996 Sch.13 para.14(5) (part).
(2)	FA 1996 Sch.13 para.14(6) (part).
(3)	FA 1996 Sch.13 para.14(6) (part).
(4)	FA 1996 Sch.13 para.14(5) (part).
498 (1)	Drafting.
(2)	FA 2003 Sch.39 para.6(2) (part).
(3)	FA 2003 Sch.39 para.6(2) (part).
499 (1)	FA 1996 Sch.13 paras.2(1) (part), (2) (part), 6(5) (part), 7(1).
(2)	FA 1996 Sch.13 paras.1(4) (part), 2(2).
(3)	Drafting.
(4)	FA 1996 Sch.13 para.2(1), (3) (part).
(5)	FA 1996 Sch.13 paras.6(4), 7(1).
(6)	FA 1996 Sch.13 para.2(1) (part).
(7)	Drafting.
500 (1)	FA 1996 Sch.13 para.1(1), (2) (part), (3) (part), (4) (part).
(2)	FA 1996 Sch.13 para.2(2) (part), (3) (part), (4) (part).
(3)	FA 1996 Sch.13 paras.1(2) (part), (4), 2(2) (part), (4) (part).
(4)	FA 1996 Sch.13 para.15(2).
501 (1)	FA 1996 Sch.13 para.9A(1); FA 2002 s.104(3).
(2)	FA 1996 Sch.13 para.9A(1); FA 2002 s.104(3).
(3)	FA 1996 Sch.13 para.9A(1); FA 2002 s.104(3).
(4)	FA 1996 Sch.13 para.9A(1); FA 2002 s.104(3).
(5)	FA 1996 Sch.13 para.9A(2); FA 2002 s.104(3).
(6)	FA 1996 Sch.13 para.9A(2); FA 2002 s.104(3).
(7)	FA 1996 Sch.13 para.9A(4); FA 2002 s.104(3).

<i>Provision</i>	<i>Origin</i>
(8)	FA 1996 Sch.13 para.9A(3); FA 2002 s.104(3).
502 (1)	FA 1996 Sch.13 para.6(1) (part).
(2)	FA 1996 Sch.13 para.6(1) (part).
(3)	FA 1996 Sch.13 para.6(1) (part).
(4)	FA 1996 Sch.13 para.6(1) (part).
(5)	FA 1996 Sch.13 para.6(2).
503 (1)	FA 1996 Sch.13 para.6(3).
(2)	FA 1996 Sch.13 paras.6(3) (part), 14A(5); FA 2003 Sch.39 para.3.
504 (1)	FA 1996 Sch.13 para.12 (part).
(2)	FA 1996 Sch.13 para.12 (part).
(3)	FA 1996 Sch.13 para.6(3) (part).
505 (1)	FA 1996 s.103(1) (“share”); FA 2002 Sch.25 para.14.
(2)	FA 1996 Sch.13 para.15(1) (part).
506 (1)	ICTA s.541(1), s.543(1), s.545(3), s.547(1) (part), (6) (part), s.553(6); PPB(T)R reg.6(3).
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
507 (1)	ICTA s.540(1), s.542(1), s.545(1), s.546C(7) (part); drafting.
(2)	Drafting.
(3)	Drafting.
508 (1)	ICTA s.547(1) (part).
(2)	ICTA s.546C(8); drafting.
(3)	Drafting.
(4)	Drafting.
509 (1)	Drafting.
(2)	Drafting.
(3)	ICTA s.547(4) (part); FA 2001 Sch.28 para.11.
(4)	Drafting.
(5)	ICTA s.547A(1), (4), s.549; FA 1998 Sch.14 para.2.
(6)	Drafting.
(7)	ICTA s.547(13) (“foreign institution”), s.547A(15) (“foreign institution”); FA 1998 Sch.14 para.1 (part).

<i>Provision</i>	<i>Origin</i>
510 (1)	ICTA s.547(1) (part); FA 2003 Sch.34 para.7(2); Annex 1, Change 95.
(2)	ICTA s.547(1) (part); FA 2003 Sch.34 para.7(2).
(3)	ICTA s.547(1) (part); FA 2003 Sch.34 para.7(2).
(4)	ICTA s.547(1) (part); FA 2003 Sch.34 para.7(2).
(5)	ICTA s.547(14) (part); FA 1998 Sch.14 para.1(10).
(6)	Drafting.
511 (1)	ICTA s.547(7A) (part), s.553(6) (part), (7A) (part); FA 1995 s.76(2), (3); FA 2003 Sch.35 para.2(3).
(2)	ICTA s.547(7A) (part), s.553(7A) (part); FA 1995 s.76(2), (3).
(3)	ICTA s.547(7A) (part), s.553(7A) (part); FA 1995 s.76(2), (3).
(4)	ICTA s.547(1) (part); FA 1995 s.76(2); drafting.
(5)	ICTA s.547(1) (part); FA 1995 s.76(2); drafting.
512 (1)	ICTA s.547(1) (part), (9) (part); FA 2003 Sch.34 para.7(10) (part).
(2)	ICTA s.547(1) (part), (9) (part); FA 1998 Sch.14 para.1(3); FA 2003 Sch.34 para.7(4), (10) (part).
(3)	ICTA s.547(1) (part), (9) (part); FA 1998 Sch.14 para.1(3); FA 2003 Sch.34 para.7(5), (6), (7), (10) (part).
(4)	ICTA s.547(1) (part).
(5)	ICTA s.547(1) (part), (9) (part); FA 1998 Sch.14 para.1(3); FA 2003 Sch.34 para.7(5), (6), (7).
(6)	ICTA s.547(1) (part), (9) (part); FA 1998 Sch.14 para.1(3); FA 2003 Sch.34 para.7(4), (10) (part).
(7)	ICTA s.547(9) (part), (9A); FA 2003 Sch.34 para.7(10), (11), Sch.35 para 2(3).
513 (1)	ICTA s.547(1) (part), (10) (part), (11); FA 1998 Sch.14 para.1; FA 2003 Sch.34 para.7(12).
(2)	ICTA s.547(10) (part), (11); FA 1998 Sch.14 para.1; drafting.
(3)	ICTA s.547(10) (part); FA 1998 Sch.14 para.1; FA 2003 Sch.34 para.7(12).
(4)	ICTA s.547(11) (part); FA 1998 Sch.14 para.1.
(5)	ICTA s.547(12); FA 1998 Sch.14 para.1.
(6)	ICTA s.547(4) (part); FA 2001 Sch.28 para.11.
514 (1)	ICTA s.547A(1) (part); FA 1998 Sch.14 para.2.
(2)	Drafting.
(3)	ICTA s.547A(1), (4); FA 1998 Sch.14 para.2.

<i>Provision</i>	<i>Origin</i>
(4)	ICTA s.547A(1), (4); FA 1998 Sch.14 para.2.
(5)	ICTA s.547A(1), (4), s.549; FA 1998 Sch.14 para.2.
(6)	ICTA s.547A(14); FA 1998 Sch.14 para.2.
(7)	ICTA s.547A(2); FA 1998 Sch.14 para.2; FA 2001 Sch.28 para.12.
515 (1)	Drafting.
(2)	ICTA s.547A(3) (part); FA 1998 Sch.14 para.2; FA 2003 Sch.34 para.8(2).
(3)	ICTA s.547A(3) (part); FA 1998 Sch.14 para.2; FA 2003 Sch.34 para.8(3).
(4)	ICTA s.547A(3) (part); FA 1998 Sch.14 para.2.
(5)	ICTA s.547A(3) (part); FA 1998 Sch.14 para.2; FA 2003 Sch.34 para.8(4).
(6)	ICTA s.547A(3) (part); FA 1998 Sch.14 para.2; FA 2003 Sch.34 para.8(5), (6).
(7)	ICTA s.547A(3) (part), (16) (part); FA 1998 Sch.14 para.2.
516 (1)	ICTA s.547A(11); FA 1998 Sch.14 para.2.
(2)	ICTA s.547A(5) (part); FA 1998 Sch.14 para.2.
(3)	ICTA s.547A(5) (part); FA 1998 Sch.14 para.2.
(4)	ICTA s.547A(5) (part); FA 1998 Sch.14 para.2.
(5)	ICTA s.547A(5) (part); FA 1998 Sch.14 para.2.
(6)	ICTA s.547A(16) (part); FA 1998 Sch.14 para.2.
(7)	ICTA s.547A(12), (13); FA 1998 Sch.14 para.2; Annex 1, Change 18.
517 (1)	ICTA s.547A(6) (part); FA 1998 Sch.14 para.2; FA 2003 Sch.34 para.8(7).
(2)	ICTA s.547A(6) (part); FA 1998 Sch.14 para.2; FA 2003 Sch.34 para.8(7).
(3)	ICTA s.547A(10) (part); FA 1998 Sch.14 para.2; FA 2003 Sch.34 para.8(8).
(4)	ICTA s.547A(7), (9) (10) (part); FA 1998 Sch.14 para.2; Annex 1, Change 18.
(5)	ICTA s.547A(7), (9); FA 1998 Sch.14 para.2.
(6)	ICTA s.547A(8) (part); FA 1998 Sch.14 para.2.
(7)	ICTA s.547A(8) (part); FA 1998 Sch.14 para.2.
518 (1)	ICTA s.539(1); drafting.
(2)	ICTA s.539(3) (“capital redemption policy”), (3) (“life annuity”); FA 1996 s.168(4); FA 2003 Sch.34 para.13.
(3)	Drafting.

<i>Provision</i>	<i>Origin</i>
519 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	ICTA s.553(2); FA 1995 s.55(8).
(5)	ICTA s.553A(2); FA 1998 s.88(1).
520 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
521 (1)	Drafting.
(2)	Drafting.
(3)	ICTA s.547(5A) (part), s.553(10) (“new offshore capital redemption policy”), s.553A(1), (4) (“overseas policy”), s.553B(1), (2) (“overseas policy”), (3), Sch.15 paras.24(1), 27; FA 1991 Sch.7 para.9(1); FA 1996 s.168(5); FA 1998 s.88.
(4)	ICTA s.547(5A) (part), (13) (“basic life assurance and general annuity business”); FA 1991 Sch.7 para.9(1), (3); FA 1998 Sch.14 para.1(8).
522	Drafting.
523 (1)	ICTA s.539(2) (part).
(2)	ICTA s.539(2) (part).
(3)	ICTA s.539(2) (part).
(4)	ICTA s.539(2) (part).
524 (1)	ICTA s.539(2) (part).
(2)	ICTA s.539(2) (part).
(3)	ICTA s.539(2) (part); FA 2000 Sch.13 para.2(1), (2).
525 (1)	ICTA s.539(2) (part); FA 2003 Sch.34 para.1(2)
(2)	ICTA s.539(3) (“group life policy”); FA 2003 Sch.34 para.1(3)
(3)	ICTA s.539(2) (part), (3) (“excepted group life policy”); FA 2003 Sch.34 para.1(2), (3).
526 (1)	Drafting.
(2)	ICTA s.539A(1) (part), (2); FA 2003 Sch.34 para.2.
(3)	ICTA s.539A(1) (part), (3); FA 2003 Sch.34 para.2.
(4)	ICTA s.539A(1) (part), (4) (part); FA 2003 Sch.34 para.2.
(5)	ICTA s.539A(4) (part); FA 2003 Sch.34 para.2.
(6)	ICTA s.539A(1) (part), (5); FA 2003 Sch.34 para.2.

<i>Provision</i>	<i>Origin</i>
527 (1)	Drafting.
(2)	ICTA s.539A(1) (part), (6) (part); FA 2003 Sch.34 para.2.
(3)	ICTA s.539A(1) (part), (7) (part); FA 2003 Sch.34 para.2.
(4)	ICTA s.539A(7) (part), (8) (part); FA 2003 Sch.34 para.2.
(5)	ICTA s.539A(1) (part), (8) (part); FA 2003 Sch.34 para.2.
(6)	ICTA s.539A(8) (part); FA 2003 Sch.34 para.2.
528 (1)	ICTA s.539(2) (part); FA 2003 Sch.34 para.1(2).
(2)	ICTA s.539(2) (part); FA 2003 Sch.34 para.1(2).
(3)	ICTA s.539(3) (part); FA 2003 Sch.34 para.1(3).
529 (1)	ICTA s.539(4), s.540(1) (part), s.542(1) (part), (2), s.545(1) (part), s.546C(7) (part); PPB(T)R 1999 reg.6(1); drafting.
(2)	Drafting.
(3)	Drafting.
530 (1)	Drafting.
(2)	ICTA s.540(1) (part), (5A) (part).
(3)	ICTA s.540(1) (part), (5A) (part), s.546B(1A).
(4)	ICTA s.540(5A) (part).
(5)	ICTA s.540(1) (part), s.546B(1A).
(6)	ICTA s.540(5).
(7)	ICTA s.553(1).
531	ICTA s.545(1) (part); ITEPA Sch.6 para.56.
532	ICTA s.540(4), s.542(4), s.544(4), s.545(2); FA 1989 Sch.9 para.3(2).
533 (1)	Annex 1, Change 96.
(2)	Annex 1, Change 96.
(3)	Annex 1, Change 96.
534 (1)	Annex 1, Change 96.
(2)	Annex 1, Change 96.
(3)	Annex 1, Change 96.
(4)	Annex 1, Change 96.
(5)	Annex 1, Change 96.
(6)	Annex 1, Change 96.
(7)	Annex 1, Change 96.
(8)	Annex 1, Change 96.
535 (1)	FA 1997 s.79(3) (part).
(2)	FA 1997 s.79(3) (part).

<i>Provision</i>	<i>Origin</i>
(3)	FA 1997 s.79(3) (part).
536 (1)	Drafting.
(2)	ICTA s.541(1) (part), (5) (part), s.543(1) (part), (3), s.545(3), (4) (part); PPB(T)R 1999 reg.6(4), (5); FA 2001 Sch.28 paras.4, 6; FA 1997 s.79(3); FA 2002 s.87(3), (4), (6), (7); drafting.
(3)	ICTA s.541(1) (part), (5) (part), s.543(1) (part), (3), s.545(3), (4) (part); PPB(T)R 1999 reg.6(4), (5); FA 1997 s.79(3) (part); FA 2001 Sch.28 paras.4, 6; FA 2002 s.87(3), (4), (6), (7); drafting.
(4)	Drafting.
(5)	ICTA s.541(5) (part), s.545(3); Annex 1, Change 97.
(6)	ICTA s.541(5) (part), s.545(3).
(7)	Drafting.
(8)	Drafting.
537 (1)	ICTA s.541(1) (part), (5) (part), s.543(1) (part), (3), s.545(3), (4) (part), s.548(1); FA 1997 s.79(3) (part); FA 2001 Sch.28 paras.4, 6; FA 2002 s.87(3), (4), (6), (7).
(2)	ICTA s.541(5) (part), s.545(3).
(3)	Drafting.
538 (1)	ICTA s.541(1) (part), (2), s.542(2) (part), s.543(1) (part), s.545(3).
(2)	ICTA s.541(1) (part), (2), s.542(2) (part), s.543(1) (part), s.545(3).
(3)	FA 1997 s.79(3) (part).
(4)	FA 1997 s.79(3) (part).
(5)	ICTA s.541(1) (part), s.543(1) (part), (2), s.545(3).
(6)	ICTA s.541(3), s.543(2).
(7)	ICTA s.541(1) (part).
(8)	Drafting.
539 (1)	ICTA s.541(1) (part), (5) (part), s.543(1) (part), (3), s.545(3), (4) (part), s.548(1), (2); FA 2001 Sch.28 paras.4, 6; FA 2002 s.87(3), (4), (6), (7).
(2)	ICTA s.541(5) (part), s.545(3).
(3)	Drafting.
540 (1)	ICTA Sch.15 para 20(3) (part).
(2)	ICTA Sch.15 para.20(2) (part).
(3)	ICTA s.541(5) (part), s.545(3).
(4)	ICTA s.541(3A), s.543(2A), s.545(3).
(5)	ICTA s.545(4) (part).

<i>Provision</i>	<i>Origin</i>
(6)	ICTA s.541(5) (part), s.545(3).
541 (1)	ICTA s.541(4A) (part); FA 1989 Sch.9 para.4(2).
(2)	ICTA s.541(4A) (part); FA 1989 Sch.9 para.4(2).
(3)	ICTA s.541(4C) (part); FA 1989 Sch.9 para.4(2).
(4)	ICTA s.541(4B) (part); FA 1989 Sch.9 para.4(2).
(5)	ICTA s.541(4B) (part); FA 1989 Sch.9 para.4(2).
(6)	ICTA s.541(4D) (part); FA 1989 Sch.9 para.4(2).
(7)	ICTA s.541(4B) (part), (4C) (part), (4D) (part), (5) “qualifying endowment policy”; FA 1989 Sch.9 para.4(2), (3).
542 (1)	Annex 1, Change 98.
(2)	Annex 1, Change 98.
(3)	Annex 1, Change 98.
(4)	Annex 1, Change 98.
543 (1)	ICTA s.540(1) (part), s.542(1) (part), s.545(1) (part), s.546(1) (part); Annex 1, Change 99.
(2)	ICTA s.546(1).
(3)	Drafting.
544 (1)	ICTA s.546(4) (part), s.546B(4) (“year”), s.546C(10) (part).
(2)	Drafting.
(3)	ICTA s.542(2), s.546(4) (part), s.546B(4) (“final year”), s.546C(10) (part), s.548(4), s.549(3).
(4)	ICTA s.546(4) (part), s.546B(4) (“final year”), s.546C(10) (part), s.548(4), s.549(3); drafting.
(5)	ICTA s.546(4) (part), s.546B(4) (“final year”), s.546C(10) (part), s.548(4), s.549(3); drafting.
545	ICTA s.539(4), s.542(2), s.548(1) (part); FA 1997 s.79(3) (part); FA 2003 Sch.34 para.9(1), (2); Annex 1, Change 100.
546 (1)	ICTA s.548(1) (part); FA 1989 Sch.9 para.6(2); FA 2003 Sch.34 para.9(1), (2), (3).
(2)	ICTA s.548(1) (part).
(3)	ICTA s.548(1) (part); FA 2003 Sch.34 para.9(1), (2), (3).
(4)	ICTA s.548(1) (part); FA 1989 Sch.9 para.6(2).
(5)	ICTA s.548(1) (part); FA 1989 Sch.9 para.6(2); FA 2003 Sch.34 para.9(2), (3).
(6)	ICTA s.548(1) (part).
(7)	ICTA s.539(9) (part), s.548(3) (part); FA 1989 Sch.9 para.2; FA 2003 s.171(3).

<i>Provision</i>	<i>Origin</i>
547 (1)	ICTA s.548(3) (part).
(2)	ICTA s.548(3) (part).
(3)	ICTA s.548(3) (part).
548 (1)	ICTA s.548(3) (part); FA 1999 Sch.4 paras.16, 18(3).
(2)	ICTA s.548(3) (part); FA 1999 Sch.4 paras.16, 18(3).
(3)	ICTA s.548(3) (part); FA 1999 Sch.4 paras.16, 18(3).
549 (1)	FA 1997 s.79(1) (part), (3) (part), (4) (part).
(2)	FA 1997 s.79(1) (part), (4) (part).
(3)	FA 1997 s.79(1) (part), (6).
(4)	FA 1997 s.79(1) (part).
(5)	FA 1997 s.79(3) (part).
(6)	FA 1997 s.79(3) (part).
(7)	FA 1997 s.79(2), (5); FISMA(CA)(T)O 2001 arts.97, 98.
550 (1)	ICTA s.546A(1) (part), (2); FA 2001 Sch.28 para.9.
(2)	ICTA s.539(3A); FA 2001 Sch.28 para.2.
(3)	ICTA s.546A(1) (part); FA 2001 Sch.28 para.9.
(4)	ICTA s.546A(1) (part); FA 2001 Sch.28 para.9.
(5)	ICTA s.546A(1) (part); FA 2001 Sch.28 para.9.
(6)	ICTA s.546A(1) (part), (3) (part); FA 2001 Sch.28 para.9; drafting.
(7)	ICTA s.546A(1) (part), (3) (part); FA 2001 Sch.28 para.9; drafting.
(8)	ICTA s.546A(1) (part), (3) (part); FA 2001 Sch.28 para.9; drafting.
551 (1)	Drafting.
(2)	ICTA s.546A(3) (part), (4) ("old share") (part), (4) ("new share") (part); FA 2001 Sch.28 para.9.
(3)	ICTA s.546A(3) (part), (4) ("old share") (part); FA 2001 Sch.28 para.9.
(4)	ICTA s.546A(3) (part), (4) ("old share") (part), (4) ("new share") (part); FA 2001 Sch.28 para.9.
(5)	ICTA s.546A(3) (part); FA 2001 Sch.28 para.9.
(6)	ICTA s.546A(3) (part); FA 2001 Sch.28 para.9.
(7)	Drafting.
552 (1)	Drafting.
(2)	ICTA s.540(1) (part), s.541(1) (part), s.542(1) (part), s.543(1) (part), s.545(1) (part), (3), s.546(1) (part), (2), (3), s.547(2), s.548(1), s.549(1).

<i>Provision</i>	<i>Origin</i>
(3)	ICTA s.540(1) (part), s.541(1) (part), s.542(1) (part), s.543(1) (part), s.545(1) (part), (3), s.546(1) (part), (2), (3), s.547(2), s.548(1), s.549(1).
(4)	ICTA s.540(1) (part), s.541(1) (part), s.542(1) (part), s.543(1) (part), s.545(1) (part), (3), s.546(1) (part), (2), (3), s.547(2), s.548(1), s.549(1).
(5)	ICTA s.540(1) (part), s.541(1) (part), s.542(1) (part), s.543(1) (part), s.545(1) (part), (3), s.546(1) (part), (2), (3), s.547(2), s.548(1), s.549(1).
(6)	ICTA s.546(1) (part), (5), Sch.15 para.20(3) (part); drafting.
553 (1)	ICTA s.546(1); drafting.
(2)	ICTA s.548(1) (part).
(3)	FA 1997 s.79(3) (part).
(4)	ICTA s.546(6), s.546C(2), (3), (6); FA 2001 Sch.28 para.8.
(5)	Drafting.
554 (1)	ICTA s.540(1) (part), s.542(1) (part), s.545(1) (part), s.546(1) (part), s.546B(1) (part), (2) (part), (3) (part); drafting.
(2)	ICTA s.546B(2) (part).
(3)	ICTA s.546B(2) (part).
(4)	ICTA s.540(1) (part), s.542(1) (part), s.545(1) (part), s.546(4) (part), 546B(3) (part).
(5)	Drafting.
555 (1)	ICTA s.546C(1) (part), (2) (part), (5) (part).
(2)	ICTA s.546C(1) (part), (2) (part), (5) (part).
(3)	ICTA s.546(1) (part), (5), s.546C(3) (part), Sch.15 para.20(3) (part).
(4)	ICTA s.546C(4).
(5)	ICTA s.546C(9).
(6)	Drafting.
(7)	Drafting.
556 (1)	Drafting.
(2)	ICTA s.546C(2), (3), (6) (part); drafting.
(3)	ICTA s.546C(2), (3), (6) (part); drafting.
(4)	ICTA s.546C(2), (3), (6) (part); drafting.
(5)	Drafting.
557 (1)	ICTA s.546C(2), (3), (6) (part).
(2)	ICTA s.546C(6) (part), (7).

<i>Provision</i>	<i>Origin</i>
(3)	ICTA s.546C(2), (3), (5), (6) (part).
(4)	ICTA s.546C(2), (3).
(5)	Drafting.
558 (1)	ICTA s.546D(1), (3) (part), (6) (part).
(2)	ICTA s.546D(3) (part), (6) (part).
(3)	ICTA s.546D(2).
(4)	ICTA s.546D(1), (3) (part), (4), (5) (part), (6) (part).
(5)	ICTA s.546D(5) (part).
559 (1)	ICTA s.546B(1) (part), (2) (part), s.546C(7) (part).
(2)	Drafting.
(3)	ICTA s.546C(8) (part).
(4)	ICTA s.546C(8) (part).
(5)	ICTA s.546C(9) (part).
560 (1)	PPB(T)R 1999 reg.5(1) (part), drafting.
(2)	PPB(T)R 1999 reg.5(1) (part).
(3)	PPB(T)R 1999 reg.5(1) (part).
(4)	PPB(T)R 1999 reg.5(1) (part), drafting.
561 (1)	PPB(T)R 1999 reg.4(1) (part).
(2)	PPB(T)R 1999 reg.4(1) (part).
(3)	PPB(T)R 1999 reg.4(1) (part).
(4)	PPB(T)R 1999 reg.4(1) (part).
(5)	ICTA s.553C(10) ("holder"); FA 1998 s.89.
562 (1)	PPB(T)R 1999 reg.4(2) (part), (7) (part).
(2)	PPB(T)R 1999 reg.4(2) (part), (3) (part), (4) (part).
563 (1)	Drafting.
(2)	PPB(T)R 1999 reg.4(7) (part).
(3)	PPB(T)R 1999 reg.4(7) (part).
(4)	PPB(T)R 1999 reg.4(7) (part).
564 (1)	Drafting.
(2)	PPB(T)R 1999 reg.4(7) (part).
(3)	PPB(T)R 1999 reg.4(7) (part), (8) (part).
(4)	PPB(T)R 1999 reg.4(7) (part), (8) (part).
(5)	ICTA s.553C(10) ("holder"); FA 1998 s.89; PPB(T)R 1999 reg.2(1) ("policy holder").

<i>Provision</i>	<i>Origin</i>
565 (1)	Drafting.
(2)	PPB(T)R 1996 reg.4(3) (part), (4) (part).
(3)	PPB(T)R 1999 reg.4(6).
(4)	PPB(T)R 1999 regs.2(1) (“collective investment scheme”), (1) (“internal linked fund”), 4(4) (“cash”), (4) (“open-ended investment company”), (6) (“derived property”); FISMA(CA)(T)O 2001 arts.184(2), (3), 185; drafting.
566 (1)	Drafting.
(2)	PPB(T)R 1999 reg.4(5) (part).
(3)	PPB(T)R 1999 reg.4(5) (part), (8) (part).
(4)	PPB(T)R 1999 reg.4(5) (part), 4(8) (part).
(5)	ICTA s.553C(10) (“holder”); FA 1998 s.89; PPB(T)R 1999 reg.2(1) (“policy holder”).
567 (1)	Drafting.
(2)	PPB(T)R 1999 reg.5(2) (part); PPB(T)(A)R 2001 reg.3(2).
(3)	PPB(T)R 1999 reg.5(2) (part); PPB(T)(A)R 2001 reg.3(2).
(4)	PPB(T)R 1999 reg.5(2) (part); PPB(T)(A)R 2001 reg.3(2).
568 (1)	PPB(T)R 1999 reg.5(2) (part); PPB(T)(A)R 2001 reg.3(2).
(2)	PPB(T)R 1999 reg.5(2) (part); PPB(T)(A)R 2001 reg.3(2).
(3)	PPB(T)R 1999 reg.5(4) (part), (4A) (part); PPB(T)(A)R 2001 reg.3(4).
569 (1)	PPB(T)R 1999 reg.5(2A) (part), (2B) (part); PPB(T)(A)R 2001 reg.3(2).
(2)	PPB(T)R 1999 reg.5(2A) (part); PPB(T)(A)R 2001 reg.3(2).
(3)	PPB(T)R 1999 reg.5(2B); PPB(T)(A)R 2001 reg.3(2).
(4)	PPB(T)R 1999 reg.5(2B); PPB(T)(A)R 2001 reg.3(2).
(5)	PPB(T)R 1999 reg.5(2B); PPB(T)(A)R 2001 reg.3(2).
570 (1)	PPB(T)R 1999 reg.5(1) (part); drafting.
(2)	PPB(T)R 1999 reg.5(3), (4) (part), (4A) (part); PPB(T)(A)R 2001 reg.3(3), (4) (part).
(3)	PPB(T)R 1999 reg.6(1).
(4)	Drafting.
571 (1)	ICTA s.553C(1) (part), (3) (part), (7) (part); FA 1998 s.89; Annex 1, Change 101.
(2)	ICTA s.553C(6) (part); FA 1998 s.89.
(3)	ICTA s.553C(9); FA 1998 s.89.
(4)	Drafting.

<i>Provision</i>	<i>Origin</i>
572 (1)	ICTA s.547(2) (part); Annex 1, Change 102.
(2)	ICTA s.547(2) (part); Annex 1, Change 102.
573 (1)	ICTA s.553(3) (part); FA 2001 Sch.28 para.17.
(2)	ICTA s.553(3) (part).
(3)	ICTA s.553(3) (part).
(4)	ICTA s.553(3) (part).
(5)	ICTA s.550(4), s.553(4).
(6)	ICTA s.550(4), s.553(4); drafting.
(7)	Drafting.
574 (1)	ICTA s.553(5) (part), s.553(5A) (part); FA 1998 Sch.14 para.4(3).
(2)	Annex 1, Change 103.
575 (1)	ICTA s.547(5) (part), (5AA) (part); FA 1998 Sch.14 para.1(6), (7); FA 2003 Sch.35 paras.2(2), 7(9).
(2)	ICTA s.547(5) (part), (5AA) (part); FA 1998 Sch.14 para.1(7).
(3)	ICTA s.547(5) (part).
(4)	ICTA s.547(5) (part).
(5)	ICTA s.547(5) (part).
(6)	ICTA s.547(5) (part); FA 1999 s.22(8).
(7)	ICTA s.547(5) (part); drafting.
576 (1)	ICTA s.547(5A) (part), (6) (part), (7) (part), s.553(6); FA 1995 s.56(2).
(2)	Drafting.
(3)	ICTA s.547(5A) (part), (6) (part), (7) (part), s.553(6); FA 2001 Sch.28 para.11, 17.
(4)	Drafting.
(5)	ICTA s.553(7), s.553A(3), (5); FA 1995 s.55(8); FA 1998 s.88(1); FA 2001 Sch.28 para.11; Annex 1, Change 104.
(6)	ICTA s.553(7), s.553A(3), (5); FA 1995 s.55(8); FA 1998 s.88(1); FA 2001 Sch.28 para.11.
577 (1)	ICTA s.547(6A) (part), s.553(6A) (part); FA 1995 s.56(1), (2).
(2)	ICTA s.547(6A) (part), s.553(6A) (part); FA 1995 s.56(1), (2).
(3)	ICTA s.547(6A) (part), s.553(6A) (part); FA 1995 s.56(1), (2).
(4)	ICTA s.547(6A) (part), s.553(6A) (part); FA 1995 s.56(1), (2); Annex 1, Change 21.

<i>Provision</i>	<i>Origin</i>
(5)	ICTA s.547(6A) (part), (13) (“basic life assurance and general annuity business”), s.553(6A) (part); FA 1991 Sch.7 para.9(3); FA 1995 s.56(1), (2); FA 1998 Sch.14 para.1(8).
578 (1)	Drafting.
(2)	ICTA s.547(6A) (part), s.553(6A) (part); FA 1995 s.56(1), (2).
(3)	ICTA s.547(6A) (part), s.553(6A) (part); FA 1995 s.56(1), (2).
(4)	ICTA s.547(6A) (part), s.553(6A) (part); FA 1995 s.56(1), (2).
(5)	ICTA s.547(6A) (part), s.553(6A) (part); FA 1995 s.56(1), (2).
(6)	ICTA s.547(6A) (part), s.553(6A) (part); FA 1995 s.56(1), (2).
(7)	ICTA s.547(6A) (part), s.553(6A) (part); FA 1995 s.56(1), (2).
579 (1)	FA 1995 s.56(3) (part).
(2)	ICTA s.547(6A), s.553(6A); FA 1995 s.56(3) (part); Annex 1, Change 21.
(3)	FA 1995 s.56(3) (part).
580 (1)	ICTA s.550(1), (2) (part); FA 2003 Sch.35 para.3; Annex 1, Change 105.
(2)	ICTA s.550(2) (part).
(3)	ICTA s.550(1), (2) (part), (7) (part); FA 2003 Sch.35 para.3.
(4)	ICTA s.550(1), (2) (part), (7) (part); FA 2003 Sch.35 para.3.
(5)	ICTA s.550(7) (part); ITEPA Sch.6 para.57.
(6)	PPB(T)R 1999 reg.6(6).
581 (1)	ICTA s.550(2) (part), (3) (part); F(No.2)A 1992 s.19(2); FA 1999 s.22(8); FA 2001 Sch.28 para.14; FA 2003 Sch.35 para.3.
(2)	ICTA s.550(5) (part).
(3)	ICTA s.550(5A).
(4)	ICTA s.550(4) (part).
(5)	ICTA s.550(4) (part).
(6)	ICTA s.553(8) (part), (9).
(7)	ICTA s.550(5) (part).
(8)	ICTA s.553(8) (part).

<i>Provision</i>	<i>Origin</i>
582	ICTA s.550(2) (part), (3) (part), (6); F(No.2)A 1992 s.19(2); FA 1999 s.22(8); FA 2003 Sch.35 para.3.
583 (1)	ICTA s.551(1) (part); FA 2001 Sch.28 para.15; FA 2003 Sch.34 para.10.
(2)	ICTA s.551(1) (part).
(3)	ICTA s.551(1) (part).
(4)	ICTA s.551(2).
(5)	ICTA s.551(3); Annex 1, Change 21.
(6)	ICTA s.551(3).
584 (1)	ICTA s.549(1); FA 2001 Sch.28 para.13; drafting.
(2)	Drafting.
(3)	ICTA s.549(2) (part).
(4)	ICTA s.549(2) (part); FA 1993 Sch.6 para.6; FA 1996 Sch.6 para.13; F(No.2)A 1997 Sch.4 para.13(1); FA 1999 s.22(9); drafting.
(5)	ICTA s.549(2) (part); FA 1993 Sch.6 para.6; FA 1996 Sch.6 para.13; F(No.2)A 1997 Sch.4 para.13(1); FA 1999 s.22(9); drafting.
(6)	ICTA s.549(2) (part); FA 1993 Sch.6 para.6; FA 1996 Sch.6 para.13; F(No.2)A 1997 Sch.4 para.13(1); FA 1999 s.22(9); drafting.
585 (1)	ICTA s.549(1) (part); FA 2001 Sch.28 para.13.
(2)	ICTA s.549(1) (part); FA 2001 Sch.28 para.13.
(3)	ICTA s.549(1) (part); FA 2001 Sch.28 para.13.
(4)	ICTA s.549(1) (part); FA 2001 Sch.28 para.13.
(5)	Drafting.
586 (1)	Drafting.
(2)	ICTA s.549(1); drafting.
(3)	ICTA s.549(1); drafting.
(4)	ICTA s.549(1); FA 2001 Sch.28 para.13; drafting.
587 (1)	ICTA s.540(6), Sch.15 para.20(1) (part), (2).
(2)	ICTA Sch.15 para.20(1) (part), (2).
(3)	ICTA Sch.15 para.20(1) (part), (2).
(4)	ICTA Sch.15 para.20(1) (part), (2).
(5)	ICTA Sch.15 para.20(1) (part), (2).
(6)	ICTA Sch.15 para.20(1) (part).
(7)	ICTA Sch.15 para.20(1) (part).
(8)	ICTA Sch.15 para.20(1) (part).

<i>Provision</i>	<i>Origin</i>
588 (1)	ICTA s.553(1) (part).
(2)	ICTA s.553(1) (part).
589 (1)	ICTA s.539(3) (“charitable trust”), (3) (“friendly society”), (3) (“non-charitable trust”), s.547(7); F(No.2)A 1992 Sch.9 para.15; FA 1998 s.89; PPB(T)R 1999 reg.2(1) (“market value”); FA 2003 Sch.34 para.6; drafting; Annex 1, Change 106; Annex 1, Change 107; Annex 1, Change 108; drafting.
(2)	ICTA s.543(1) (part), s.544(3) (part), s.546(1) (part), s.548(2) (part); PPB(T)R 1999 reg.2(2) (part).
(3)	ICTA s.543(1) (part), s.544(3) (part), s.546(1) (part), s.548(2) (part); PPB(T)R 1999 reg.2(2) (part).
590 (1)	Drafting.
(2)	Drafting.
591 (1)	ICTA s.18(1), (3) (“Case III”), s.469(3).
(2)	ICTA s.469(3) (part), (4).
592 (1)	ICTA s.469(3), (4).
(2)	ICTA s.469(3) (part), (4).
(3)	ICTA s.469(5) (part).
(4)	ICTA s.469(5) (part).
(5)	ICTA s.469(6) (part); FA 1994 Sch.14 para.5.
(6)	ICTA s.469(6) (part).
(7)	ICTA s.469(6) (part).
593	ICTA s.59(1), s.469(3).
594 (1)	ICTA s.469(3).
(2)	ICTA s.348(1) (part); drafting.
595 (1)	ICTA s.56(2), s.56A(2); F(No.2)A 1992 Sch.8 para.1.
(2)	ICTA s.56(2), s.56A(2) (part); F(No.2)A 1992 Sch.8 para.1.
596 (1)	ICTA s.56(1) (part), s.56A(1), (2) (part); F(No.2)A 1992 Sch.8 para.1.
(2)	ICTA s.56(5), s.56A(1), (4); F(No.2)A 1992 Sch.8 para.1; TCGA 1992 s.132(3) (part), Sch.10 para.14(3); FA 1996 s.164(4).
597	ICTA s.69; FA 1994 s.208.
598	ICTA s.59.
599 (1)	ICTA Sch.5AA para.1(1) (part); FA 1997 s.80(2), Sch.11; Annex 1, 109.
(2)	ICTA Sch.5AA para.1(1) (part); FA 1997 s.80(2), Sch.11.

<i>Provision</i>	<i>Origin</i>
600 (1)	ICTA s.69; FA 1997 s.80(2), Sch.11.
(2)	ICTA Sch.5AA para.1(1) (part), (4); FA 1997 s.80(2), Sch.11.
601	ICTA Sch.5AA para.1(1) (part); FA 1997 s.80(2), Sch.11.
602 (1)	ICTA Sch.5AA paras.4(6) (“future”), 4A(11) (“future”); FA 1997 s.80(2), Sch.11; FA 1998 s.99(1).
(2)	ICTA Sch.5AA paras.4(6) (“option”), (6) (“traded option”), 4A(11) (“option”); FA 1997 s.80(2), Sch.11; FA 1998 s.99(1), (4).
(3)	TCGA s.288(6).
603 (1)	ICTA Sch.5AA para.2(1) (part); drafting; FA 1997 s.80(2), Sch.11.
(2)	ICTA Sch.5AA para.2(1) (part); FA 1997 s.80(2), Sch.11.
(3)	ICTA Sch.5AA para.2(1) (part); FA 1997 s.80(2), Sch.11.
(4)	ICTA Sch.5AA para.2(1) (part); FA 1997 s.80(2), Sch.11.
(5)	ICTA Sch.5AA para.2(2) (part); FA 1997 s.80(2), Sch.11.
(6)	ICTA Sch.5AA para.2(2) (part); FA 1997 s.80(2), Sch.11.
(7)	ICTA Sch.5AA para.4(2) (part); FA 1997 s.80(2), Sch.11.
604 (1)	ICTA Sch.5AA para.3(1) (part); FA 1997 s.80(2), Sch.11.
(2)	ICTA Sch.5AA para.3(1) (part); FA 1997 s.80(2), Sch.11.
(3)	ICTA Sch.5AA para.3(1) (part); FA 1997 s.80(2), Sch.11.
(4)	ICTA Sch.5AA para.3(1) (part); FA 1997 s.80(2), Sch.11.
(5)	ICTA Sch.5AA para.3(2); FA 1997 s.80(2), Sch.11.
(6)	ICTA Sch.5AA para.3(3); FA 1997 s.80(2), Sch.11.
605 (1)	ICTA Sch.5AA para.5(1).
(2)	ICTA Sch.5AA para.5(2).
(3)	ICTA Sch.5AA para.5(3) (part); Annex 1, Change 110.
(4)	ICTA Sch.5AA para.5(3) (part).
(5)	ICTA Sch.5AA para.5(3) (part).
(6)	ICTA Sch.5AA para.5(3) (part).
(7)	ICTA Sch.5AA para.5(4) (“scheme or arrangements”), para.6(4).
606 (1)	ICTA Sch.5AA para.4(1); FA 1997 s.80(2), Sch.11.
(2)	ICTA Sch.5AA para.4(2) (part); FA 1997 s.80(2), Sch.11.
(3)	ICTA Sch.5AA para.4(3) (part).
(4)	ICTA Sch.5AA para.4(3) (part); FA 1997 s.80(2), Sch.11.
(5)	ICTA Sch.5AA para.4(3) (part), (6) (“traded option”); FA 1997 s.80(2), Sch.11.

<i>Provision</i>	<i>Origin</i>
(6)	Drafting; FA 1997 s.80(2), Sch.11.
607 (1)	ICTA Sch.5AA para.4(4) (part); FA 1997 s.80(2), Sch.11.
(2)	ICTA Sch.5AA para.4(4) (part); FA 1997 s.80(2), Sch.11.
(3)	ICTA Sch.5AA para.4(4) (part); FA 1997 s.80(2), Sch.11.
(4)	ICTA Sch.5AA para.4(4) (part); FA 1997 s.80(2), Sch.11.
(5)	ICTA Sch.5AA para.4(4) (part); FA 1997 s.80(2), Sch.11.
(6)	ICTA Sch.5AA para.4(5); FA 1997 s.80(2), Sch.11.
608 (1)	ICTA Sch.5AA para.4A(1) (part); FA 1997 s.80(2), Sch.11; FA 1998 s.99(1).
(2)	ICTA Sch.5AA para.4A(1) (part); FA 1997 s.80(2), Sch.11; FA 1998 s.99(1).
(3)	ICTA Sch.5AA para.4A(1) (part); FA 1997 s.80(2), Sch.11; FA 1998 s.99(1).
(4)	ICTA Sch.5AA para.4A(2), (3) (part); FA 1997 s.80(2), Sch.11; FA 1998 s.99(1).
(5)	ICTA Sch.5AA para.4A(3) (part); FA 1997 s.80(2), Sch.11; FA 1998 s.99(1).
(6)	ICTA Sch.5AA para.4A(2), (3) (part); FA 1997 s.80(2), Sch.11; FA 1998 s.99(1).
(7)	ICTA Sch.5AA para.4A(4); FA 1997 s.80(2), Sch.11; FA 1998 s.99(1).
(8)	ICTA Sch.5AA para.4A(1) (part); FA 1997 s.80(2), Sch.11; FA 1998 s.99(1).
609 (1)	ICTA Sch.5AA para.4A(11) (part), (12); FA 1997 s.80(2), Sch.11; FA 1998 s.99(1).
(2)	ICTA Sch.5AA para.4A(11) (part); FA 1997 s.80(2), Sch.11; FA 1998 s.99(1).
(3)	ICTA Sch.5AA para.4A(11) (part); FA 1997 s.80(2), Sch.11; FA 1998 s.99(1).
610 (1)	ICTA Sch.5AA para.6(1); FA 1997 s.80(2), Sch.11.
(2)	ICTA Sch.5AA para.6(3) (part); FA 1997 s.80(2), Sch.11.
(3)	ICTA Sch.5AA para.6(3) (part); FA 1997 s.80(2), Sch.11.
(4)	ICTA Sch.5AA para.6(2); FA 1997 s.80(2), Sch.11.
(5)	ICTA Sch.5AA para.4(2) (part); FA 1997 s.80(2), Sch.11.
(6)	ICTA Sch.5AA para.6(4); FA 1997 s.80(2), Sch.11.
611 (1)	ICTA Sch.5AA para.1(6) (part); FA 1997 s.80(2), Sch.11; FA 2003 Sch.27 para.14(2).
(2)	ICTA Sch.5AA para.1(6) (part); FA 1997 s.80(2), Sch.11; FA 2003 Sch.27 para.14(2).

<i>Provision</i>	<i>Origin</i>
(3)	ICTA Sch.5AA para.1(5); FA 1997 s.80(2), Sch.11; FA 2003 Sch.27 para.14(2).
(4)	Drafting.
612 (1)	ICTA Sch.5AA para.7(1) (part), (2) (part); FA 1997 s.80(2), Sch.11.
(2)	ICTA Sch.5AA para.7(2) (part); FA 1997 s.80(2), Sch.11.
(3)	ICTA Sch.5AA para.7(2) (part); FA 1997 s.80(2), Sch.11.
(4)	ICTA Sch.5AA para.7(2) (part); FA 1997 s.80(2), Sch.11.
(5)	ICTA Sch.5AA para.7(1) (part); FA 1997 s.80(2), Sch.11.
(6)	ICTA Sch.5AA para.7(3) (part); FA 1997 s.80(2), Sch.11.
(7)	ICTA Sch.5AA para.7(3) (part); FA 1997 s.80(2), Sch.11.
613 (1)	ICTA Sch.5AA para.8 (part); FA 1997 s.80(2), Sch.11.
(2)	ICTA Sch.5AA para.8 (part); FA 1997 s.80(2), Sch.11.
614 (1)	ICTA s.18(3B); FA 1996 Sch.7 para.4(3); drafting.
(2)	Drafting.
(3)	ICTA s.18(3B) (part); FA 1996 Sch.7 para.4(3); Annex 1, Change 111.
(4)	ICTA s.18(3B) (part); FA 1996 Sch.7 para.4(3); Annex 1, Change 111.
(5)	ICTA s.18(3E) (part); FA 1996 Sch.7 para.4(3).
615 (1)	ICTA s.18(3C) (“relevant foreign holdings”).
(2)	ICTA s.18(3B); drafting.
(3)	ICTA s.18(3E) (part).
(4)	ICTA s.18(3D).
(5)	ICTA s.18(3C) (“securities”).
616 (1)	ICTA s.65(1), s.68(1); FA 1994 s.207(5).
(2)	ICTA s.65(1), s.68(1); FA 1994 s.207(5).
(3)	Drafting.
617	ICTA s.59.
618 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
(5)	Drafting.

<i>Provision</i>	<i>Origin</i>
619 (1)	The Crown Option; TMA 1970 s.9D(1) (part), (2) (part); Annex 1, Change 1.
(2)	ICTA s.18(1) (part), (2) (part), (3) ("Case I"), (3) ("Case III"), (3) ("Case VI"); FA 1995 Sch.6 para.2; FA 1996 Sch.7 para.4; ITEPA 2003 Sch.6 para.5.
(3)	ICTA s.18(1) (part), (2) (part), (3) ("Case I"), (3) ("Case III"), (3) ("Case VI"); FA 1996 Sch.7 para.4; ITEPA 2003 Sch.6 para.5.
(4)	ICTA s.20(2); FA 1993 s.183; FA 1994 s.219.
(5)	ICTA s.18(1) to (3); FA 1995 Sch.6 para.2; FA 1996 Sch.7 para.4; ITEPA 2003 Sch.6 para.5; drafting.
620 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
621 (1)	ICTA s.18(1) (part).
(2)	ICTA s.18(1) (part).
(3)	ICTA s.18(1) (part).
(4)	Drafting.
622 (1)	ICTA s.18(1) (part), (3) ("Case III") (part), (3) ("Case V") (part); FA 1996 Sch.7 para.4(1); drafting.
(2)	ICTA s.18(1) (part), (3) ("Case III") (part); FA 1996 Sch.7 para.4(1); drafting.
(3)	Drafting.
623 (1)	ICTA s.64 (part), s.65(1) (part), s.68(1) (part); FA 1994 s.206, s.207(1), (5).
(2)	Drafting.
(3)	Drafting.
624	ICTA s.59(1); drafting.
625	ICTA s.348(1) (part), s.349(1).
626 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
627 (1)	ICTA s.18(1) (Sch.D para.(a)(i)), (1) (Sch.D para.(a)(iii)), (1) (Sch.D para.(b)), (3) ("Case III") (part), (3) ("Case V"), (3) ("Case VI").
(2)	Drafting.
628 (1)	ICTA s.64, s.65(1), s.68(1), s.69; FA 1994 s.206, s.207(5), s.208.
(2)	ICTA s.65(4); FA 1995 s.41(1); FA 1996 Sch.20 para.3; drafting.

<i>Provision</i>	<i>Origin</i>
(3)	Drafting.
(4)	Drafting.
629	ICTA s.59(1).
630 (1)	Drafting.
(2)	ICTA s.64; FA 1994 s.206.
(3)	Drafting.
(4)	Drafting.
(5)	Drafting.
631 (1)	Drafting.
(2)	ICTA s.65(1), (4), s.68(1), s.69; FA 1994 s.207(5), s.208; FA 1995 s.41(1); FA 1996 Sch.20 para.3; Annex 1, Change 112.
(3)	ICTA s.65(1), (4), s.68(1), s.69; FA 1994 s.207(5), s.208; FA 1995 s.41(1); FA 1996 Sch.20 para.3; Annex 1, Change 112.
(4)	ICTA s.65(1), (4), s.68(1), s.69, s.577A; FA 1994 s.207(5), s.208; FA 1995 s.41(1); FA 1996 Sch.20 para.3; Annex 1, Change 112.
(5)	ICTA s.65(1), (4), s.68(1), s.69; FA 1994 s.207(5), s.208; FA 1995 s.41(1); FA 1996 Sch.20 para.3; Annex 1, Change 112.
(6)	Drafting.
632 (1)	ICTA s.531(4), (8).
(2)	ICTA s.531(8).
(3)	Drafting.
(4)	ICTA s.533(7); CAA 2001 Sch.2 para.50(3).
(5)	ICTA s.533(7); CAA 2001 Sch.2 para.50(3); Annex 1, Change 57.
633 (1)	Drafting.
(2)	ICTA s.531(4) (part); CAA 2001 Sch.2 para.48(3).
(3)	ICTA s.531(4) (part).
(4)	ICTA s.531(7) (part).
(5)	ICTA s.531(7) (part).
634 (1)	ICTA s.69; FA 1994 s.208; drafting.
(2)	ICTA s.531(5).
(3)	ICTA s.531(5).
(4)	Drafting.
635	ICTA s.531(4).

<i>Provision</i>	<i>Origin</i>
636 (1)	ICTA s.524(1), (3).
(2)	ICTA s.524(1), (3), s.533(1) ("United Kingdom patent"); CAA 2001 Sch.2 para.50(1).
(3)	ICTA s.524(5).
(4)	ICTA s.533(1) ("patent rights"); CAA 2001 Sch.2 para.50(1).
637 (1)	ICTA s.524(1), (3), (7).
(2)	ICTA s.524(1), (3), (7).
(3)	ICTA s.524(8).
(4)	ICTA s.524(7).
(5)	Drafting.
638	ICTA s.524(1), (3).
639 (1)	Drafting.
(2)	ICTA s.524(1); drafting.
(3)	ICTA s.524(2) (part); FA 1996 Sch.21 para.15(2); drafting.
(4)	ICTA s.524(1); drafting.
(5)	ICTA s.524(2) (part); FA 1996 Sch.21 para.15(2); drafting.
(6)	ICTA s.524(2) (part), (2A) (part); FA 1996 Sch.21 para.15(2), (3).
640 (1)	ICTA s.69, s.524(3); drafting.
(2)	ICTA s.524(4).
(3)	ICTA s.524(4); FA 1996 Sch.21 para.15(4); Annex 1, Change 21.
(4)	ICTA s.524(4).
(5)	Drafting.
641 (1)	ICTA s.69, s.524(3); drafting.
(2)	ICTA s.524(4); drafting.
(3)	ICTA s.524(4); FA 1996 Sch.21 para.15(4); Annex 1, Change 21; drafting.
(4)	ICTA s.524(4).
(5)	Drafting.
642 (1)	ICTA s.525(1).
(2)	ICTA s.525(2).
(3)	ICTA s.525(2); drafting.
(4)	ICTA s.525(2); Annex 1, Change 113.

<i>Provision</i>	<i>Origin</i>
643 (1)	ICTA s.525(1).
(2)	ICTA s.525(1).
644 (1)	ICTA s.524(3) (part).
(2)	ICTA s.524(9) (part).
(3)	ICTA s.524(4) (part); drafting.
645 (1)	ICTA s.524(4) (part), (9) (part).
(2)	ICTA s.524(4) (part); drafting.
(3)	ICTA s.524(4) (part).
646 (1)	ICTA s.533(2); CAA 2001 Sch.2 para.50(1).
(2)	ICTA s.533(2); CAA 2001 Sch.2 para.50(1).
(3)	ICTA s.533(3); CAA 2001 Sch.2 para.50(1).
(4)	ICTA s.533(3); CAA 2001 Sch.2 para.50(1).
647 (1)	ICTA s.533(5), (6); CAA 2001 Sch.2 para.50(1).
(2)	ICTA s.533(5); CAA 2001 Sch.2 para.50(1).
(3)	ICTA s.533(5); CAA 2001 Sch.2 para.50(1); drafting.
648 (1)	ICTA s.533(4); FA 1998 Sch.13 para.5.
(2)	ICTA s.533(4); CAA 2001 Sch.2 para.50(1).
(3)	ICTA s.533(4); CAA 2001 Sch.2 para.50(1).
649 (1)	ICTA s.526(1), (2), s.528(2) (part); drafting.
(2)	ICTA s.526(2).
(3)	ICTA s.526(1) (part).
(4)	ICTA s.526(1) (part); FA 1998 Sch.7 para.1.
(5)	ICTA s.526(2); drafting.
(6)	Drafting.
650 (1)	ICTA s.528(2) (part).
(2)	ICTA s.526(1) (part), s.526(2), s.528(2) (part).
(3)	ICTA s.528(2) (part); drafting.
(4)	ICTA s.533(1) ("income from patents"); CAA 2001 Sch.2 para.50(2).
(5)	ICTA s.528(3A); CAA 2001 Sch.2 para.46(3).
651 (1)	ICTA s.348(1) (part), s.348(2), s.349(1).
(2)	ICTA s.348(1) (part), s.348(2), s.349(1).
652 (1)	ICTA s.532; CAA 2001 s.532(1), Sch.2 para.49.
(2)	ICTA s.532; CAA 2001 s.532(2), Sch.2 para.49.
(3)	Drafting.

<i>Provision</i>	<i>Origin</i>
(4)	Drafting.
653 (1)	ICTA s.532; CAA 2001 s.536(1), Sch.2 para.49.
(2)	ICTA s.532; CAA 2001 s.536(2), Sch.2 para.49.
(3)	ICTA s.532; CAA 2001 s.536(3), (5) (part), Sch.2 para.49.
(4)	ICTA s.532; CAA 2001 s.536(4), Sch.2 para.49.
654 (1)	ICTA s.532; CAA 2001 s.572(1) (part), Sch.2 para.49.
(2)	ICTA s.532; CAA 2001 s.453, Sch.2 para.49.
(3)	ICTA s.532; CAA 2001 s.572(2), Sch.2 para.49.
(4)	ICTA s.532; CAA 2001 s.572(3) (part), Sch.2 para.49.
(5)	ICTA s.532; CAA 2001 s.572(3) (part), Sch.2 para.49.
655 (1)	ICTA s.532; CAA 2001 s.562(1), Sch.2 para.49.
(2)	ICTA s.532; CAA 2001 s.453, Sch.2 para.49.
(3)	ICTA s.532; CAA 2001 s.562(2), Sch.2 para.49.
(4)	ICTA s.532; CAA 2001 s.562(3), Sch.2 para.49.
656 (1)	ICTA s.532; CAA 2001 s.563(1), Sch.2 para.49.
(2)	ICTA s.532; CAA 2001 s.563(1), Sch.2 para.49.
657	ICTA s.532; CAA s.4, Sch.2 para.49.
658 (1)	ICTA s.18(3) ("Case VI").
(2)	Drafting.
659 (1)	ICTA s.65(1), s.68(1), s.69; FA 1994 s.207(5), s.208.
(2)	ICTA s.65(4); FA 1995 s.41(1); FA 1996 Sch.20 para.3; drafting.
(3)	Drafting.
660	ICTA s.59(1).
661 (1)	Drafting.
(2)	ICTA s.65(1), (4), s.68(1), s.69; FA 1994 s.207(5), s.208; FA 1996 Sch.20 para.3; Annex 1, Change 114.
(3)	ICTA s.65(1), (4), s.68(1), s.69; FA 1004 s.207(5), s.208; FA 1996 Sch.20 para.3; Annex 1, Change 114.
(4)	ICTA s.65(1), (4), s.68(1), s.69; FA 1004 s.207(5), s.208; FA 1996 Sch.20 para.3; Annex 1, Change 114.
(5)	ICTA s.65(1), (4), s.68(1), s.69; FA 1004 s.207(5), s.208; FA 1996 Sch.20 para.3; Annex 1, Change 114.
(6)	Drafting.
662 (1)	Drafting.
(2)	F(No.2)A 1992 s.40A(1), (2), s.40B(1), s.41(1), (2).
(3)	Drafting.

<i>Provision</i>	<i>Origin</i>
663 (1)	ICTA s.18(3) ("Case V"), ("Case VI").
(2)	FA 2000 Sch.23 para.1.
664 (1)	ICTA s.65(1), s.69.
(2)	FA 2000 Sch.23 paras.2, 3, 5; FA 2002 s.103(4) (part).
(3)	ICTA s.65(5).
665	ICTA s.59(1).
666 (1)	ICTA s.660C(1) (part), s.677(7) (part).
(2)	ICTA s.660C(1) (part).
(3)	ICTA s.660C(1A).
667 (1)	ICTA s.660G(1), s.682A(1); FA 1995 s.74, Sch.17, Pt.1, paras.1 and 11.
(2)	ICTA s.660G(2), s.682A(1); FA 1995 s.74, Sch.17, Pt.1, paras.1 and 11.
668	ICTA s.69.
669	ICTA s.660A(1) (part), 660B(1) (part), 677(1) (part).
670	ICTA s.660C(2), s.677(8).
671 (1)	ICTA s.660A(1); FA 1995 s.74, Sch.17, Pt.1, para.1.
(2)	ICTA s.660A(2); FA 1995 s.74, Sch.17, Pt.1, para.1.
(3)	ICTA s.660A(3); FA 1995 s.74, Sch.17, Pt.1, para.1.
(4)	ICTA s.660A(10); FA 1995 s.74, Sch.17, Pt.1, para.1.
672 (1)	ICTA s.660A(4); FA 1995 s.74, Sch.17, Pt.1, para.1.
(2)	ICTA s.660A(5); FA 1995 s.74, Sch.17, Pt.1, para.1.
(3)	ICTA s.660A(6) (part); FA 1995 s.74, Sch.17, Pt.1, para.1.
(4)	ICTA s.660A(6) (part); FA 1995 s.74, Sch.17, Pt.1, para.1.
673 (1)	ICTA s.660A(8); FA 1995 s.74, Sch.17, Pt.1, para.1.
(2)	ICTA s.660A(9); FA 1995 s.74, Sch.17, Pt.1, para.1; FA 2000 s.41(6), Sch.13 Pt.1 para.26(3).
(3)	ICTA s.660A(11); FA 1995 s.74, Sch.17, Pt.1, para.1; Annex 1, Change 115.
(4)	ICTA s.660A(12); FA 1995 s.74, Sch.17, Pt.1, para.1.
674 (1)	ICTA s.660B(1); FA 1995 s.74, Sch.17, Pt.1, para.1.
(2)	ICTA s.660B(2); FA 1995 s.74, Sch.17, Pt.1, para.1.
(3)	ICTA s.660B(5) part); FA 1995 s.74, Sch.17, Pt.1, para.1.
675 (1)	ICTA s.660B(3) (part); FA 1995 s.74, Sch.17, Pt.1, para.1.
(2)	ICTA s.660B(3) (part); FA 1995 s.74, Sch.17, Pt.1, para.1.
(3)	ICTA s.660B(3A); FA 1995 s.74, Sch.17, Pt.1, para.1.
(4)	ICTA s.660B(4); FA 1995 s.74, Sch.17, Pt.1, para.1.

<i>Provision</i>	<i>Origin</i>
(5)	ICTA s.660B(5) (part); FA 1995 s.74, Sch.17, Pt.1, para.1.
(6)	ICTA s.660B(6); FA 1995 s.74, Sch.17, Pt.1, para.1.
676 (1)	FA 2000 s.44(1).
(2)	FA 2000 s.44(2).
(3)	FA 2000 s.44(3).
(4)	FA 2000 s.45(1).
(5)	FA 2000 s.44(5).
677 (1)	ICTA s.677(1) (part).
(2)	ICTA s.677(1) (part).
(3)	ICTA s.677(2).
(4)	ICTA s.677(3).
(5)	ICTA s.677(6).
(6)	ICTA s.677(7) (part).
678 (1)	ICTA s.677(4) (part).
(2)	ICTA s.677(4) (part).
(3)	ICTA s.677(5).
679 (1)	ICTA s.677(9).
(2)	ICTA s.677(10).
680 (1)	ICTA s.678(1).
(2)	ICTA s.678(2) (part).
(3)	ICTA s.678(2) (part).
(4)	ICTA s.678(6).
681 (1)	ICTA s.678(3).
(2)	ICTA s.678(4).
(3)	ICTA s.678(5).
(4)	ICTA s.682A(2) (part); FA 1995 Sch.17 para.11.
682 (1)	ICTA s.660E(1), s.682A(1); FA 1995 s.74, Sch.17, Pt.1, paras.1 and 11.
(2)	ICTA s.660E(2); FA 1995 s.74, Sch.17, Pt.1.
(3)	ICTA s.660E(3); FA 1995 s.74, Sch.17, Pt.1, para.1; FA 1999 s.64(7).
(4)	ICTA s.660E(4); FA 1995 s.74, Sch.17, Pt.1, para.1.
(5)	ICTA s.660E(5); FA 1995 s.74, Sch.17, Pt.1, para.1; Annex 1, Change 18.
(6)	ICTA s.660E(6); FA 1995 s.74, Sch.17, Pt.1, para.1.
(7)	ICTA s.660E(7); FA 1995 s.74, Sch.17, Pt.1, para.1.

<i>Provision</i>	<i>Origin</i>
683 (1)	ICTA s.660D(1) (part); FA 1995 s.74, Sch.17, Pt.1, para.1; Annex 1, Change 21.
(2)	ICTA s.660D(1) (part); FA 1995 s.74, Sch.17, Pt.1, para.1.
(3)	ICTA s.660D(2) (part); FA 1995 s.74, Sch.17, Pt.1, para.1.
(4)	ICTA s.660D(2) (part); FA 1995 s.74, Sch.17, Pt.1, para.1).
(5)	ICTA s.660D(3); FA 1995 s.74, Sch.17, Pt.1, para.1.
684	ICTA s.660F, s.682A(1); FA 1995 s.74, Sch.17, Pt.1, paras.1 and 11.
685 (1)	ICTA s.660G(3), s.682A(1); FA 1995 s.74, Sch.17, Pt.1, paras.1 and 11.
(2)	ICTA s.660G(4) (part), s.682A(1); FA 1995 s.74, Sch.17, Pt.1, paras.1 and 11.
(3)	ICTA s.660G(4) (part), s.682A(1); FA 1995 s.74, Sch.17, Pt.1, paras.1 and 11.
686 (1)	ICTA s.682(1) (part).
(2)	ICTA s.682(1) (part).
(3)	ICTA s.682(1) (part).
(4)	ICTA s.682(1) (part).
687 (1)	ICTA s.682(1) (part).
(2)	ICTA s.682(2).
(3)	ICTA s.682(3).
(4)	ICTA s.682(4).
(5)	ICTA s.682(5).
(6)	ICTA s.682(6).
(7)	ICTA s.682A(2) (part); FA 1995 Sch.17 para.11.
688 (1)	ICTA s.695(2) (part), (3) (part), (4) (part), s.696(3) (part), (6) (part), s.698(3) (part).
(2)	Drafting.
(3)	ICTA s.695(2) (part), (3) (part), (4) (part), s.696(3) (part), (6) (part), s.698(3) (part).
(4)	ICTA s.701(11) (part).
689 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
(5)	Drafting.
690 (1)	ICTA s.701(2) (part).
(2)	ICTA s.701(3) (part).

<i>Provision</i>	<i>Origin</i>
(3)	ICTA s.698(3) (part).
(4)	ICTA s.698(3) (part), s.701(2) (part), (3) (part).
(5)	ICTA s.698(1) (part).
(6)	ICTA s.698(3) (part), s.701(2) (part), (3) (part).
691 (1)	ICTA s.701(9) (part), (10), (10A) (part); FA 1995 s.76(5).
(2)	ICTA s.701(9) (part).
(3)	ICTA s.701(9) (part).
(4)	ICTA s.701(10A) (part); FA 1995 s.76(5).
(5)	ICTA s.699A(1B), s.701(10A) (part); FA 1995 s.76(4), (5); F(No.2)A 1997 s.21(3).
692 (1)	ICTA s.695(1), s.701(13).
(2)	ICTA s.702 (part).
(3)	Drafting.
693 (1)	ICTA s.695(2), (3), (4) (part), s.696(3), (4), s.698(3); FA 1995 Sch.18 paras.2(1), 3(1); drafting.
(2)	ICTA s.695(2), (3), (4) (part), s.696(3), (4), s.698(3); FA 1993 Sch.6 para.11(1); FA 1995 Sch.18 paras.2(1), 3(1); drafting.
(3)	ICTA s.695(4) (part), s.696(4), s.698(3); FA 1993 Sch.6 para.11(1); drafting.
(4)	Drafting.
694 (1)	ICTA s.695(4) (part), s.696(6), s.698(3) (part); drafting.
(2)	ICTA s.695(4) (part), s.696(6), s.698(3) (part); drafting.
(3)	ICTA s.699A(3) (part); FA 1995 s.76(4).
(4)	ICTA s.699A(3) (part); FA 1995 s.76(4).
(5)	ICTA s.695(4) (part), s.696(6), s.698(3) (part); drafting.
(6)	ICTA s.65(1) (part), s.68(1); FA 1994 s.207(5); drafting.
695 (1)	Drafting.
(2)	ICTA s.695(4) (part), s.696(6), s.698(3) (part).
696 (1)	ICTA s.701(3A) (part); FA 1993 Sch.6 para.11(3); FA 1995 s.76(4); F(No.2)A 1997 s.33(4), (5), (8), (9).
(2)	ICTA s.699A(2) (part), (4) (part), s.701(3A) (part); FA 1993 Sch.6 para.11(3); FA 1995 s.76(4); F(No.2)A 1997 s.21(4), s.33(5), (8), (9).
(3)	ICTA s.701(3A) (part); FA 1993 Sch.6 para.11(3); F(No.2)A 1997 s.33(8); drafting.
(4)	ICTA s.701(3A) (part); FA 1993 Sch.6 para.11(3); drafting.

<i>Provision</i>	<i>Origin</i>
697 (1)	ICTA s.249(5), s.421(2), s.547(1) (part), s.701(8) (part); FA 1995 s.76(2); drafting.
(2)	ICTA s.249(5), s.421(2), s.547(1) (part), s.701(8) (part); FA 1995 s.76(2).
(3)	ICTA s.701(8) (part); drafting.
(4)	ICTA s.701(8) (part).
(5)	ICTA s.701(8) (part); Annex 1, Change 116.
(6)	ICTA s.701(5), s.702.
698 (1)	ICTA s.695(1), (2), (3), s.696(1), (3); FA 1995 Sch.18 paras.2(1), 3(1); drafting.
(2)	ICTA s.698(1B) (part), (3) (part); FA 1995 Sch.18 para.5(1); drafting.
(3)	ICTA s.698(1B), (2); FA 1995 Sch.18 para.5(1); drafting.
(4)	ICTA s.698(1B); FA 1995 Sch.18 para.5(1); drafting.
699 (1)	Drafting.
(2)	Drafting.
(3)	ICTA s.696(2); drafting.
(4)	ICTA s.696(2); drafting.
(5)	Drafting.
700 (1)	ICTA s.697(1); drafting.
(2)	ICTA s.697(1), (1A); FA 1995 Sch.18 para.4(1); Annex 1, Change 117.
(3)	ICTA s.697(1) (part).
(4)	Drafting.
(5)	ICTA s.697(1) (part).
(6)	ICTA s.697(1A); FA 1995 Sch.18 para.4(1).
701 (1)	ICTA s.696(3) (part); FA 1995 Sch.18 para.3(1).
(2)	ICTA s.696(3) (part); FA 1995 Sch.18 para.3(1).
(3)	ICTA s.696(5) (part); FA 1995 Sch.18 para.3(2).
702 (1)	ICTA s.696(3A) (part), (3B) (part), (5) (part); FA 1995 Sch.18 para.3(1), (2); drafting.
(2)	ICTA s.696(3A) (part), (3B) (part), (5) (part); FA 1995 Sch.18 para.3(1), (2); drafting.
(3)	ICTA s.696(3A) (part), (3B) (part), (5) (part); FA 1995 Sch.18 para.3(1), (2); drafting.
(4)	Drafting.

<i>Provision</i>	<i>Origin</i>
703 (1)	ICTA s.701(3A) (part); FA 1993 Sch.6 para.11(3); FA 1995 s.76(4); F(No.2)A 1997 s.21(4), s.33(4), (5), (8), (9).
(2)	ICTA s.701(3A) (part); FA 1993 Sch.6 para.11(3); FA 1995 s.76(4); F(No.2)A 1997 s.21(4), s.33(4), (5), (8), (9).
(3)	ICTA s.701(3A) (part); FA 1993 Sch.6 para.11(3); F(No.2)A 1997 s.33(8); drafting.
(4)	ICTA s.701(3A) (part); FA 1993 Sch.6 para.11(3); drafting.
(5)	ICTA s.701(3A) (part); FA 1993 Sch.6 para.11(3); FA 1995 s.76(4).
704 (1)	ICTA s.696(3), (3A), (4) (part); FA 1995 Sch.18 para.3(1).
(2)	ICTA s.696(3), (3A), (5); FA 1995 Sch.18 para.3(1), (2).
(3)	Annex 1, Change 118.
(4)	Drafting.
705 (1)	ICTA s.697(2) (part), (3) (part).
(2)	ICTA s.697(2) (part), (3) (part); FA 1995 Sch.18 para.4(2).
(3)	ICTA s.697(2) (part); FA 1995 Sch.18 para.4(2).
(4)	Drafting.
(5)	ICTA s.4(1), s.697(3) (part).
(6)	Drafting.
706 (1)	ICTA s.699(1) (part).
(2)	ICTA s.699(1) (part).
(3)	ICTA s.699(2); F(No.2)A 1992 s.19(3); FA 1993 Sch.6 para.6; FA 1996 Sch.6 para.13; F(No.2)A 1997 Sch.4 para.17(1); FA 1999 s.22(9).
(4)	ICTA s.4(1), s.699(3), (6) (part).
(5)	ICTA s.699(4) (part).
(6)	ICTA s.699(4) (part).
(7)	ICTA s.699(5) (part).
(8)	ICTA s.699(5) (part).
707 (1)	Drafting.
(2)	ICTA s.695(2).
(3)	ICTA s.695(3); FA 1995 Sch.18 para.2(1).
(4)	ICTA s.695(2), (3); FA 1995 Sch.18 para.2(1).
(5)	Drafting.
708 (1)	ICTA s.695(2), (3), (4) (part); FA 1995 Sch.18 para.2(1).
(2)	Drafting.
709	ICTA s.698(3) (part).

<i>Provision</i>	<i>Origin</i>
710	ICTA s.695(4) (part), s.698(3) (part).
711 (1)	ICTA s.698(2) (part); FA 1995 Sch.18 para.5(1).
(2)	ICTA s.698(2) (part).
(3)	Drafting.
(4)	Drafting.
(5)	ICTA s.697(4).
(6)	ICTA s.697(4); Annex 1, Change 119.
(7)	Drafting.
712 (1)	ICTA s.698(1A), (1B) (part); FA 1995 Sch.18 para.5(1).
(2)	ICTA s.698(1B) (part); FA 1995 Sch.18 para.5(1); drafting.
(3)	ICTA s.698(1B) (part); FA 1995 Sch.18 para.5(1); drafting.
(4)	ICTA s.698(1B) (part); FA 1995 Sch.18 para.5(1); drafting.
(5)	Drafting.
713 (1)	ICTA s.698(1A), (1B) (part); FA 1995 Sch.18 para.5(1).
(2)	ICTA s.698(1B) (part); FA 1995 Sch.18 para.5(1); drafting.
(3)	ICTA s.698(1B) (part); FA 1995 Sch.18 para.5(1).
(4)	ICTA s.698(1B) (part); FA 1995 Sch.18 para.5(1).
(5)	Drafting.
(6)	ICTA s.698(1B) (part); FA 1995 Sch.18 para.5(1).
714 (1)	ICTA s.698(1A); FA 1995 Sch.18 para.5(1); drafting.
(2)	ICTA s.698(1A); FA 1995 Sch.18 para.5(1); drafting.
(3)	ICTA s.695(2), s.698(1B) (part); FA 1995 Sch.18 para.5(1).
(4)	ICTA s.695(3), s.698(1B) (part); FA 1995 Sch.18 paras.2(1), 5(1).
(5)	ICTA s.695(2), (3), s.698(1B) (part); FA 1995 Sch.18 paras.2(1), 5(1).
715	ICTA s.695(2), (3), (4) (part), s.698(1A), (1B) (part); FA 1995 Sch.18 paras.2(1), 5(1).
716 (1)	Annex 1, Change 120.
(2)	Annex 1, Change 120.
717 (1)	ICTA s.696(7) (part).
(2)	ICTA s.696(7) (part).

<i>Provision</i>	<i>Origin</i>
718 (1)	ICTA s.695(5) (part), s.698(3) (part).
(2)	ICTA s.695(5) (part), s.698(3) (part).
(3)	ICTA s.695(5) (part), s.698(3) (part).
719 (1)	Drafting.
(2)	ICTA s.699A(2) (part), s.701(3A) (part); FA 1993 Sch.6 para.11(3); FA 1995 s.76(4).
(3)	ICTA s.699A(2) (part), s.701(3A) (part); FA 1993 Sch.6 para.11(3); FA 1995 s.76(4); F(No.2)A 1997 s.33(4), (9).
(4)	ICTA s.699A(2) (part); FA 1995 s.76(4).
(5)	ICTA s.699A(2) (part); FA 1995 s.76(4).
(6)	ICTA s.699A(2) (part); FA 1995 s.76(4).
720 (1)	ICTA s.699A(1) (part), (1A) (part), (4) (part); FA 1995 s.76(4); F(No.2)A 1997 s.21(2), (3); drafting.
(2)	ICTA s.699A(1) (part), (1A) (part), (4) (part); FA 1995 s.76(4); F(No.2)A 1997 s.21(2), (3); drafting.
(3)	ICTA s.699A(1) (part), (1A) (part), (4) (part); FA 1995 s.76(4); F(No.2)A 1997 s.21(2), (3), (4), s.33(3), (5).
(4)	ICTA s.699A(1) (part), (1A) (part), (4) (part); FA 1995 s.76(4); F(No.2)A 1997 s.21(2), (3).
(5)	ICTA s.699A(1), (4) (part); FA 1995 s.76(4); FA 2003 Sch.35 para.4.
(6)	ICTA s.699A(5); FA 1995 s.76(4).
721 (1)	ICTA s.701(12) (part).
(2)	ICTA s.701(12) (part).
(3)	ICTA s.701(12) (part).
(4)	ICTA s.701(12) (part).
(5)	ICTA s.701(12) (part).
722 (1)	ICTA s.700(1) (part), (2) (part).
(2)	ICTA s.700(1) (part).
(3)	ICTA s.700(2) (part).
(4)	ICTA s.700(3); FA 1996 Sch.21 para.20.
723 (1)	ICTA s.18(1) (part), (3) ("Case IV"), (3) ("Case V"), (3) ("Case VI"), s.20(2) (part); FA 1996 Sch.7 para.4(1), (2); ITEPA Sch.6 para.5(2), (3).
(2)	ICTA s.18(1) (part).
(3)	Drafting.
(4)	Drafting.

<i>Provision</i>	<i>Origin</i>
724 (1)	ICTA s.65(1) (part), s.68(1) (part), s.69; FA 1994 s.207(1), s.208.
(2)	Drafting.
725	ICTA s.59(1).
726	Drafting.
727 (1)	ICTA s.325 (part).
(2)	ICTA s.325 (part).
728 (1)	ICTA s.46(1), (3).
(2)	ICTA s.46(3); Annex 1, Change 122.
(3)	ICTA s.46(6).
(4)	ICTA s.46(6).
729 (1)	ICTA s.46(1), (4) (part).
(2)	ICTA s.46(4) (part).
(3)	ICTA s.46(4) (part).
(4)	Annex 1, Change 123.
(5)	ICTA s.46(3); Annex 1, Change 122.
(6)	ICTA s.46(5); Annex 1, Change 21.
(7)	ICTA s.832(1).
730 (1)	ICTA s.333(1), (2) (part).
(2)	Drafting.
(3)	ICTA s.333(2) (part), (3) (part); FA 1998 s.75(2).
(4)	ICTA s.333(3) (part); FA 1991 s.70; FA 1998 s.75(2).
(5)	ICTA s.333(2) (part).
(6)	Drafting.
731 (1)	ICTA s.333(3) (part); FA 1998 s.75(2).
(2)	ICTA s.333(1A); FA 1998 s.75; FA 1998 s.75(1).
(3)	ICTA s.333(3) (part); FA 1998 s.75(2).
(4)	ICTA s.333(3) (part); FA 1991 s.70; FA 1998 s.75(2).
732 (1)	ICTA s.333(3) (part); FA 1998 s.75(2).
(2)	ICTA s.333(1A), (3) (part); FA 1998 s.75(1), (2).
(3)	ICTA s.333(3) (part); FA 1998 s.75(2).
733 (1)	ICTA s.333A(1), (2) (part), (11) (part); FA 1995 s.64(1).
(2)	ICTA s.333A(11), (12), s.333B(4); FA 1995 s.64(1); FA 1998 s.77; FISMA(CA)(T)O 2001 arts.13, 21; Annex 1, Change 124.
(3)	ICTA s.333A(6); FA 1995 s.64(1).

<i>Provision</i>	<i>Origin</i>
(4)	ICTA s.333B(9) (“insurance company”); FA 1998 s.77; FISMA(CA)(T)O 2001 arts.13, 52(1) (part).
734 (1)	Drafting.
(2)	ICTA s.333A(2), (5); FA 1995 s.64(1).
(3)	ICTA s.333A(3); FA 1995 s.64(1).
(4)	ICTA s.333A(4); FA 1995 s.64(1).
(5)	ICTA s.333A(7), (8); FA 1995 s.64(1).
(6)	ICTA s.333A(9), (10); FA 1995 s.64(1).
735 (1)	ICTA s.333(4) (part); FA 1998 s.75(3), (4), (5).
(2)	ICTA s.333(4) (part); FA 1998 s.75(3), (4), (5).
(3)	ICTA s.333(4) (part); FA 1998 s.75(3), (4), (5).
(4)	ICTA s.333(4) (part); FA 1998 s.75(3), (4), (5).
(5)	ICTA s.333(4) (part); FA 1998 s.75(3), (4), (5).
(6)	ICTA s.333(4) (part); FA 1998 s.75(3), (4), (5).
(7)	ICTA s.333(4) (part); FA 1998 s.75(3), (4), (5).
(8)	ICTA s.333(4) (part); FA 1998 s.75(3), (4), (5).
736 (1)	ICTA s.333(4) (part); FA 1998 s.75(3), (4), (5).
(2)	ICTA s.333(4) (part); FA 1998 s.75(3), (4), (5).
(3)	ICTA s.333(4) (part); FA 1998 s.75(3), (4), (5).
(4)	ICTA s.333(4) (part); FA 1998 s.75(3), (4), (5).
(5)	ICTA s.333(4) (part); FA 1998 s.75(3), (4), (5).
(6)	ICTA s.333(4) (part); FA 1998 s.75(3), (4), (5).
737 (1)	ICTA s.333(4) (part); FA 1998 s.75(3), (4), (5)
(2)	ICTA s.333(4) (part); FA 1998 s.75(3), (4), (5).
(3)	ICTA s.333(3) (part); FA 1998 s.75(2).
738 (1)	ICTA s.326(1), (6); FA 1990 s.29; FA 1995 Sch.12 paras.3(2), 5(1); FISMA(CA)(T)O 2001 arts.13, 19.
(2)	Drafting.
(3)	ICTA s.326(1); FA 1990 s.29; FA 1995 Sch.12 para.3(2); FISMA(CA)(T)O 2001 arts.13, 19; drafting.
(4)	ICTA s.326(1) (part); drafting.
739 (1)	Drafting.
(2)	ICTA s.326(2) (part), (3) (part), (4) (part), (5) (part), Sch.15A para.2; FA 1990 s.29, Sch.14 para.5; FA 1995 Sch.12 paras.2(1), (2), 3(3), (4), 4(2), 6(2); FISMA(CA)(T)O 2001 arts.13, 19.
(3)	ICTA s.326(2) (part), Sch.15A para.2(1), (2), 3(3); FA 1995 Sch.12 para.6(2); ITEPA 2003 s.516(4) (part).

<i>Provision</i>	<i>Origin</i>
740 (1)	Drafting.
(2)	ICTA s.326(1) (part), (2) (part); FA 1990 s.29, Sch.14 para.5; FA 1995 Sch.12 paras.2(1), (2), 3(2), (3); FISMA(CA)(T)O 2001 arts.13, 19; drafting.
(3)	Drafting.
(4)	ICTA s.326(1) (part), (4) (part); FA 1990 s.29; FA 1995 Sch.12 paras.2(1), (2), 3(2), 4(2); FISMA(CA)(T)O 2001 arts.13, 19; drafting.
(5)	ICTA s.326(1) (part), (3) (part); FA 1995 Sch.12 paras.2(1), (2), 3(2), 4(2); drafting.
(6)	ICTA s.326(1) (part), (5) (part), Sch.15A para.3; FA 1995 Sch.12 paras.3(2), (4) 4(2), 6(2); FISMA(CA)(T)O 2001 arts.13, 48; drafting.
741 (1)	ICTA s.326(2) (part), (3) (part), (4) (part), (5) (part), Sch.15A para.6(1) (part); FA 1990 s.29; FA 1995 Sch.12 paras.2(1), (2), 3(3), (4), 4(2); FISMA(CA)(T)O 2001 arts.13, 19.
(2)	ICTA Sch.15A para.4(1); FA 1995 Sch.12 para.6(2).
(3)	ICTA Sch.15A para.4(2); FA 1995 Sch.12 para.6(2).
(4)	ICTA Sch.15A para.4(3); FA 1995 Sch.12 para.6(2).
742 (1)	ICTA Sch.15A para.5(1) (part), 6(1) (part); FA 1995 Sch.12 para.6(2).
(2)	ICTA Sch.15A paras.5(3), 6(1), 6(3); FA 1995 Sch.12 para.6(2).
(3)	ICTA Sch.15A paras.5(2), 6(2); FA 1995 Sch.12 para.6(2).
743 (1)	ICTA s.326(6), (7); FA 1995 Sch.12 para.5(1); FISMA(CA)(T)O 2001 arts.13, 19.
(2)	ICTA s.326(8); FA 1995 Sch.12 para.5(1); FISMA(CA)(T)O 2001 arts.13, 19.
(3)	ICTA Sch.15A para.7(1); FA 1995 Sch.12 para.6(2).
(4)	ICTA Sch.15A para.7(2); FA 1995 Sch.12 para.6(2).
744 (1)	ICTA Sch.15A paras.8(1) (part), 9(1) (part), 10(1) (part), 11(1) (part); FA 1995 Sch.12 para.6(2).
(2)	ICTA Sch.15A paras.8(1) (part), (2), 9(1) (part), (3), 11(2); FA 1995 Sch.12 para.6(2); drafting.
(3)	ICTA Sch.15A paras.8(1), 9(2), 10(2), 11(1); FA 1995 Sch.12 para.6(2).
(4)	ICTA Sch.15A paras.8(3), 12(1), (2), (3), (4); FA 1995 Sch.12 para.6(2).

<i>Provision</i>	<i>Origin</i>
745 (1)	ICTA Sch.15B para.7(1), (3) (part), para.8(2) (part); FA 1995 s.71(2).
(2)	ICTA Sch.15B para.7(1), (3) (part), para.8(2) (part); FA 1995 s.71(2).
(3)	ICTA Sch.15B para.7(2); FA 1995 s.71(2).
(4)	ICTA Sch.15B paras.7(3) (part), 8(1), (2) (part); FA 1995 s.71(2); drafting.
(5)	ICTA Sch.15B para.8(5); FA 1995 s.71(2).
(6)	ICTA Sch.15B para.7(3) (part), 8(2) (part); FA 1995 s.71(2); FA 1999 s.70(1).
(7)	ICTA Sch.15B paras.8(5), 9(1), 9(2); TCGA 1992 Sch.10 para.14(16); FA 1995 s.71(2); FA 1996 Sch.38 para.8.
746 (1)	Drafting.
(2)	ICTA Sch.15B para.8(1), (6) (part); FA 1995 s.71(2).
(3)	Drafting.
(4)	ICTA Sch.15B para.8(6) (part); FA 1995 s.71(2).
(5)	ICTA Sch.15B para.8(6) (part); FA 1995 s.71(2).
747 (1)	ICTA Sch.15B para.8(6) (part); TCGA 1992 s.151A(5); FA 1995 s.71(2), s.72(3).
(2)	ICTA Sch.15B para.8(6) (part); TCGA 1992 s.151A(4); FA 1995 s.71(2), s.72(3).
(3)	ICTA Sch.15B para.8(6) (part); TCGA 1992 s.151A(4); FA 1995 s.71(2), s.72(3).
(4)	ICTA Sch.15B para.8(6) (part); TCGA 1992 s.151A(4); FA 1995 s.71(2), s.72(3).
(5)	TCGA 1992 s.60.
748 (1)	ICTA Sch.15B para.8(3), (4) (part); FA 1995 s.71(2); Annex 1, Change 125.
(2)	ICTA Sch.15B para.8(3), (4) (part); FA 1995 s.71(2); Annex 1, Change 125.
(3)	ICTA Sch.15B para.8(3), (4) (part); FA 1995 s.71(2).
749 (1)	Drafting.
(2)	FA 1996 s.154(8) (part); FA 1998 s.161(1), (4), (7).
(3)	Drafting.
(4)	FA 1996 s.154(8) (part); FA 1998 s.161(1), (4).
(5)	FA 1996 s.154(8) (part); FA 1998 s.161(1), (4), (5).
(6)	FA 1996 s.154(8) (part); FA 1998 s.161(1), (4), (5), (7).
750 (1)	FA 1996 s.154(2) (part).
(2)	Drafting.

<i>Provision</i>	<i>Origin</i>
(3)	FA 1996 s.154(2) (part).
(4)	FA 1996 s.154(3).
(5)	FA 1996 s.154(4).
(6)	FA 1996 s.154(4).
(7)	FA 1996 s.154(5).
751 (1)	Annex 1, Change 126.
(2)	Annex 1, Change 126.
(3)	Annex 1, Change 126.
(4)	Annex 1, Change 126.
752 (1)	FA 1996 s.154(6) (part).
(2)	FA 1996 s.154(6) (part).
(3)	FA 1996 s.154(6) (part).
753 (1)	ICTA s.656(1); drafting.
(2)	Drafting.
(3)	Income Tax (Purchased Life Annuities) Regulations 1956 (S.I. 1956/1230) reg.4; Annex 1, Change 127.
(4)	Drafting.
754 (1)	ICTA s.657(2) (part).
(2)	ICTA s.657(2) (part).
(3)	ICTA s.657(2) (part).
755 (1)	Drafting.
(2)	Drafting.
(3)	ICTA s.656(3) (part); drafting.
(4)	ICTA s.656(2), (3) (part); Annex 1, Change 128; drafting.
(5)	ICTA s.656(2), (3) (part); Annex 1, Change 128; Annex 1, Change 129; drafting.
(6)	Drafting.
(7)	Drafting.
(8)	ICTA s.656(3) (part); Annex 1, Change 128; Annex 1, Change 18; drafting.
756 (1)	ICTA s.656(3) (part); drafting.
(2)	ICTA s.656(3) (part); drafting.
(3)	ICTA s.656(3) (part).
(4)	ICTA s.656(4) (part).
(5)	ICTA s.656(4) (part), (7) (part); FA 1991 s.76(1); Annex 1, Change 130; drafting.
(6)	ICTA s.656(9); FA 1991 s.76(1).

<i>Provision</i>	<i>Origin</i>
757 (1)	ICTA s.656(2); drafting.
(2)	ICTA s.656(2); drafting.
(3)	ICTA s.656(2) (part); drafting.
(4)	ICTA s.656(2) (part), (7) (part); FA 1991 s.76(1); drafting.
(5)	ICTA s.656(2) (part), (7) (part); FA 1991 s.76(1); Annex 1, Change 130; drafting.
(6)	ICTA s.656(8); FA 1991 s.76(1).
758 (1)	ICTA s.656(2) (part), (3) (part), (4) (part).
(2)	ICTA s.656(4) (part).
(3)	ICTA s.656(4) (part); Annex 1, Change 18.
(4)	ICTA s.656(2) (part), (4) (part); Annex 1, Change 18.
759 (1)	ICTA s.658(1); Annex 1, Change 21.
(2)	ICTA s.658(1); Annex 1, Change 21.
(3)	ICTA s.656(5).
(4)	ICTA s.656(6) (part).
(5)	ICTA s.656(6) (part).
(6)	ICTA s.658(5); FA 1989 s.170(4) (part).
760 (1)	ICTA s.656(2) (part), (4) (part), s.658(2), (3).
(2)	ICTA s.656(5), (6), s.658(1), (4).
(3)	ICTA s.658(4) (part).
761 (1)	ICTA s.347A(1) (part), (2) (part); FA 1988 s.36(1).
(2)	ICTA s.347A(2) (part).
(3)	ICTA s.347A(3); FA 1988 s.36(1).
(4)	ICTA s.347A(6); FA 1988 s.36(1).
762	ICTA s.347A(2) (part); FA 1988 s.36(1).
763 (1)	ICTA s.347A(2) (part); FA 1988 s.36(1).
(2)	ICTA s.125(2) (part), s.347A(2) (part); FA 1988 s.36(1).
(3)	ICTA s.125(3) (part), s.347A(2) (part); FA 1995 Sch.17 para.2.
(4)	ICTA s.125(3) (part), s.347A(2) (part); FA 1995 Sch.17 para.2.
(5)	ICTA s.125(3) (part), s.347A(2) (part); FA 1995 Sch.17 para.2.
764 (1)	ICTA s.347A(4); FA 1988 s.36(1).
(2)	ICTA s.347A(4); FA 1988 s.36(1).
(3)	ICTA s.347B(5) (part); FA 1988 s.36(1); FA 1994 s.79(1), (3), (4), (5); FA 1999 s.36, Sch.20 Pt.3(6).

<i>Provision</i>	<i>Origin</i>
(4)	ICTA s.347B(5) (part); FA 1988 s.36(1); FA 1994 s.79(1), (3), (4), (5); FA 1999 s.36, Sch.20 Pt.3(6).
(5)	ICTA s.347B(5) (part); FA 1988 s.36(1).
(6)	ICTA s.347A(3); FA 1988 s.36(1).
765 (1)	ICTA s.329AA(1) (part), (3) (part), (7) (part); FA 1996 Sch.26; CA 2003 s.100(2).
(2)	ICTA s.329AA(1A) (part), (7) (part); FA 1996 Sch.26; CA 2003 s.100(2); Annex 1, Change 132.
(3)	ICTA s.329AA(3) (part); FA 1996 Sch.26; CA 2003 s.100(2).
(4)	ICTA s.329AA(6) (part); FA 1996 Sch.26; Annex 1, Change 132.
(5)	ICTA s.329AA(5); FA 1996 Sch.26.
(6)	ICTA s.329AA(7) (part); CA 2003 s.100(2).
766 (1)	ICTA s.329AB(1) (part); FA 1996 Sch.26; CA 2003 s.100(3).
(2)	ICTA s.329AB(3); FA 1996 Sch.26.
(3)	ICTA s.329AA(5), s.329AB(2); FA 1996 Sch.26.
767	ICTA s.329AA(1) (part), (2) (part), (3) (part), (7) (part), s.329AB(1) (part); FA 1996 Sch.26; CA 2003 s.100(2).
768 (1)	ICTA s.329AA(2) (part), (4) (part); FA 1996 Sch.26.
(2)	ICTA s.329AA(2) (part), (4) (part); FA 1996 Sch.26; Annex 1, Change 131.
(3)	ICTA s.329AA(2) (part), (4) (part); FA 1996 Sch.26.
769 (1)	ICTA s.580A(1), (2), (6); FA 1996 s.143(1).
(2)	Drafting.
770 (1)	ICTA s.580A(3) (part); FA 1996 s.143(1).
(2)	ICTA s.580A(3) (part); FA 1996 s.143(1); Annex 1, Change 133.
(3)	ICTA s.580A(10); FA 1996 s.143(1).
771 (1)	ICTA s.580A(2) (part); FA 1996 s.143(1).
(2)	ICTA s.580A(4); FA 1996 s.143(1); Annex 1, Change 133.
(3)	ICTA s.580A(4) (part); FA 1996 s.143(1); drafting.
(4)	ICTA s.580A(4) (part); FA 1996 s.143(1).
772 (1)	ICTA s.580A(5); FA 1996 s.143(1).
(2)	ICTA s.580A(5); FA 1996 s.143(1).
(3)	ICTA s.580A(5); FA 1996 s.143(1).

<i>Provision</i>	<i>Origin</i>
773 (1)	ICTA s.580A(2) (part), s.580B(2) (part); FA 1996 s.143(1).
(2)	ICTA s.580B(2) (part); FA 1996 s.143(1).
(3)	ICTA s.580B(2) (part); FA 1996 s.143(1).
(4)	ICTA s.580B(1); FA 1996 s.143(1).
774 (1)	ICTA s.580A(2) (part), s.580B(3) (part); FA 1996 s.143(1).
(2)	ICTA s.580B(3) (part); FA 1996 s.143(1).
(3)	ICTA s.580B(3) (part); FA 1996 s.143(1).
(4)	ICTA s.580B(1); FA 1996 s.143(1).
775 (1)	ICTA s.580A(8) (part); FA 1996 s.143(1), (2).
(2)	ICTA s.580A(8) (part); FA 1996 s.143(1), (2).
(3)	ICTA s.580A(8) (part); FA 1996 s.143(1), (2); drafting.
776	ICTA s.580A(9); FA 1996 s.143(1); Annex 1, Change 134.
777 (1)	ICTA s.580A(7) (part); FA 1996 s.143(1); ITEPA 2003 Sch.6 para.65.
(2)	ICTA s.580A(7) (part); FA 1996 s.143(1); ITEPA 2003 Sch.6 para.65.
(3)	ICTA s.580A(7) (part); FA 1996 s.143(1); ITEPA 2003 Sch.6 para.65.
778	ICTA s.327A(1) (part); FA 2003 s.175(1).
779	ICTA s.327A(1) (part); FA 2003 s.175(1).
780	ICTA s.327A(1) (part); FA 2003 s.175(1).
781	ICTA s.327A(2); FA 2003 s.175(1).
782 (1)	FA 1990 s.126(1), (3); FA 1991 s.121(1), (3).
(2)	FA 1990 s.126(1); FA 1991 s.121(1); Annex 1, Changes 52 and 53.
(3)	FA 1990 s.126(1).
(4)	FA 1991 s.121(1).
(5)	Drafting.
(6)	FA 1990 s.126(3); FA 1991 s.121(3).
783	ICTA s.824(8); TCGA 1992 Sch.10 para.14(52).
784	ICTA s.46(2).
785 (1)	ICTA s.329(1) (part), (2); Annex 1, Change 132; Annex 1, Change 132.
(2)	ICTA s.329(3).
(3)	ICTA s.329(1) (part), (4).
786 (1)	ICTA s.688 (part); Annex 1, Change 136.
(2)	ICTA s.688 (part); Annex 1, Change 137.

<i>Provision</i>	<i>Origin</i>
787 (1)	ICTA s.331A(1); FA 1999 s.60.
(2)	ICTA s.331A(2); FA 1999 s.60.
788 (1)	ICTA s.582(1) (part).
(2)	ICTA s.582(4).
789 (1)	ICTA s.581(1), (4).
(2)	ICTA s.581(1) (part), (4); drafting.
(3)	ICTA s.581(3), (4); drafting.
(4)	ICTA s.581(5).
790 (1)	ICTA s.581(1); drafting.
(2)	ICTA s.581(2) (part), (4) (part), (6) (part).
(3)	ICTA s.581(6) (part).
(4)	ICTA s.581(4), (6) (part).
(5)	ICTA s.581(2) (part), (6) (part).
(6)	ICTA s.581(2) (part), (4) (part), (6) (part).
791 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
792 (1)	ICTA s.714(4), (5) (part).
(2)	ICTA s.714(5) (part); Annex 1, Change 138.
(3)	Annex 1, Change 138.
(4)	Drafting.
793 (1)	ICTA s.720(7) (part).
(2)	ICTA s.720(7) (part); Annex 1, Change 138.
(3)	ICTA s.720(7) (part).
(4)	Drafting.
794 (1)	ICTA s.716(4) (part), (5) (part), s.719(3) (part).
(2)	ICTA s.716(4) (part), (5) (part), s.719(3) (part).
(3)	ICTA s.716(4) (part), (5) (part), s.719(3) (part).
(4)	ICTA s.716(4) (part), (5) (part), s.719(3) (part).
(5)	ICTA s.716(4) (part), (5) (part), s.719(3) (part).
(6)	ICTA s.716(4) (part), (5) (part), s.719(3) (part)
(7)	Drafting.
795 (1)	ICTA s.719(13) (part).
(2)	ICTA s.719(13) (part).

<i>Provision</i>	<i>Origin</i>
(3)	ICTA s.719(13) (part).
796 (1)	ICTA s.15(1) (Sch.A para.2(1)); FA 1988 Sch.6 paras.2(1), 3(2) (part); FA 1998 Sch.5 para.1.
(2)	FA 1988 Sch.6 para.1.
797 (1)	ICTA s.578(1) (part).
(2)	ICTA s.578(1) (part).
(3)	ICTA s.578(2).
798 (1)	ITEPA s.493(1), s.496(1).
(2)	ITEPA s.493(4) (part), s.496(3).
(3)	Drafting.
(4)	Drafting.
(5)	Drafting.
799 (1)	ICTA s.322(1) (part), (1A), (4) (part); ITEPA 2003 Sch.6 para.44(2), (3).
(2)	ICTA s.322(1) (part); FA 1990 Sch.14 para.4(1); ITEPA 2003 Sch.6 para.44(2).
(3)	ICTA s.322(1) (part); ITEPA 2003 Sch.6 para.44(2).
(4)	ICTA s.322(1) (part); ITEPA 2003 Sch.6 para.44(2).
(5)	ICTA s.322(3), (4) (part).
800 (1)	ICTA s.322(5) (part).
(2)	ICTA s.322(5) (part).
(3)	ICTA s.322(5) (part).
(4)	ICTA s.322(5) (part).
801 (1)	ICTA s.583 (part).
(2)	ICTA s.583 (part).
(3)	ICTA s.583 (part).
(4)	ICTA s.583 (part).
802 (1)	ICTA s.324(2) (part).
(2)	ICTA s.324(2) (part).
(3)	ICTA s.324(2) (part).
(4)	ICTA s.324(2) (part).
(5)	ICTA s.324(1) (part).
(6)	ICTA s.324(1) (part).
(7)	ICTA s.324(1) (part).
803	ICTA s.514.

<i>Provision</i>	<i>Origin</i>
804 (1)	ICTA s.331(1); drafting.
(2)	Drafting.
(3)	ICTA s.331(2).
805	FA 2000 s.143(2) (part).
806 (1)	ICTA s.128(1); FA 2002 Sch.27 para.3.
(2)	ICTA s.128(3) (part); TCGA 1992 Sch.10 para.14(7); FA 2002 Sch.27 para.3(3).
(3)	ICTA s.128(3) (part); TCGA 1992 s.143(2), Sch.10 para.14(7); FA 2002 Sch.27 para.3(3).
807 (1)	ICTA s.327 (part).
(2)	ICTA s.327 (part).
808 (1)	FA 2000 s.84(1) (part), (2) (part); Tax Credits Act 2002 Sch.6.
(2)	FA 2000 s.84(1) (part), (2) (part).
809 (1)	FA 2000 s.85(1)).
(2)	FA 2000 s.85(2).
810 (1)	Drafting.
(2)	ICTA s.325 (part).
811 (1)	Drafting.
(2)	Drafting.
(3)	Drafting.
(4)	Drafting.
812 (1)	F(No.2)A 1992 Sch.10 paras.1, 2(1), (3), (4); FA 1995 Sch.6 para.38; Annex 1, Change 139.
(2)	F(No.2)A 1992 Sch.10 para.2(3), (4).
(3)	F(No.2)A 1992 Sch.10 para.2(3), (4).
813 (1)	F(No.2)A 1992 Sch.10 paras.1, 2(1), (2), 4; FA 1995 Sch.6 para.38; Annex 1, Changes 139, 140.
(2)	F(No.2)A 1992 Sch.10 para.8.
(3)	F(No.2)A 1992 Sch.10 paras.3, 4.
(4)	F(No.2)A 1992 Sch.10 paras.3, 4; drafting.
814 (1)	F(No.2)A 1992 Sch.10 paras.1, 7.
(2)	F(No.2)A 1992 Sch.10 paras.1, 7.
815 (1)	F(No.2)A 1992 Sch.10 paras.9(1) (part), (4), 11(1) (part); Annex 1, Change 141.
(2)	F(No.2)A 1992 Sch.10 paras.9(6), 11(7).

<i>Provision</i>	<i>Origin</i>
816 (1)	F(No.2)A 1992 Sch.10 paras.1, 5(1); drafting.
(2)	F(No.2)A 1992 Sch.10 para.5(2), (4).
(3)	F(No.2)A 1992 Sch.10 para.5(2), (4).
(4)	F(No.2)A 1992 Sch.10 paras.5(2), 6 (part); IT(FA)(BA)O 1996 art.2.
(5)	F(No.2)A 1992 Sch.10 para.6 (part).
817 (1)	F(No.2) A 1992 Sch.10 para.5(4)
(2)	F(No.2)A 1992 Sch.10 para.5(3), (4) (part); drafting.
(3)	Drafting.
(4)	F(No.2)A 1992 Sch.10 para.5(4).
818	F(No.2)A 1992 Sch.10 para.9(1).
819 (1)	F(No.2)A 1992 Sch.10 para.9(2).
(2)	F(No.2)A 1992 Sch.10 para.9(2).
820 (1)	Drafting.
(2)	F(No.2)A 1992 Sch.10 para.9(2).
(3)	F(No.2)A 1992 Sch.10 para.9(3); CAA 2001 Sch.2 para.86(1).
821 (1)	Drafting.
(2)	Annex 1, Change 139.
822	F(No.2)A 1992 Sch.10 para.11(1), (7); Annex 1, Change 141.
823 (1)	Drafting.
(2)	F(No.2)A 1992 Sch.10 para.11(2), (3), (4), (5), (6); CAA 2001 Sch.2 para.86(3).
(3)	F(No.2)A 1992 Sch.10 para.11(2) (part), (3) (part), (5) (part).
(4)	F(No.2)A 1992 Sch.10 para.11(3), (5).
(5)	F(No.2)A 1992 Sch.10 para.11(7).
824 (1)	Drafting.
(2)	F(No.2)A 1992 Sch.10 para.11(2), (3) (part), (4), (5) (part), (7).
(3)	F(No.2)A 1992 Sch.10 para.11(2), (3), (4), (5), (6); CAA 2001 Sch.2 para.86(3).
(4)	F(No.2)A 1992 Sch.10 para.11(2), (3), (5).
(5)	F(No.2)A 1992 Sch.10 para.11(2), (3), (5).
825 (1)	Annex 1, Change 139.
(2)	Annex 1, Change 139.
(3)	Annex 1, Change 139.

<i>Provision</i>	<i>Origin</i>
(4)	Annex 1, Change 139.
(5)	Annex 1, Change 139.
826 (1)	F(No.2)A 1992 Sch.10 para.10(1) (part).
(2)	F(No.2)A 1992 Sch.10 para.10(1) (part), (2), (3); drafting.
(3)	F(No.2)A 1992 Sch.10 para.10(4); FA 1996 Sch.21 para.47(2); Annex 1, Change 21.
827 (1)	F(No.2)A 1992 Sch.10 para.12(1).
(2)	Drafting.
(3)	F(No.2)A 1992 Sch.10 para.12(3) (part); drafting.
(4)	F(No.2)A 1992 Sch.10 para.12(2) (part), (3) (part).
(5)	F(No.2)A 1992 Sch.10 para.12(2) (part), (4) (part); FA 1996 Sch.21 para.47(4), (5); Annex 1, Change 21.
(6)	F(No.2)(A 1992 Sch.10 para.12(4) (part).
(7)	F(No.2)A 1992 Sch.10 para.12(5), (6); FA 1996 Sch.21 para.47(6).
828 (1)	F(No.2)A 1992 Sch.10 paras.10(5), 12(7); FA 1996 Sch.21 para.47(3), (7).
(2)	F(No.2)A 1992 Sch.10 paras.10(5), 12(7); FA 1996 Sch.21 para.47(3), (7).
829	F(No.2)A 1992 Sch.10 paras.9(3), (5), 11(6); CAA 2001 Sch.2 para.86(1), (2), (3).
830 (1)	FA 2003 Sch.36 para.1(1); drafting.
(2)	FA 2003 Sch.36 para.1(2).
(3)	FA 2003 Sch.36 para.1(3).
(4)	FA 2003 Sch.36 para.1(4).
(5)	Drafting.
(6)	Drafting.
831 (1)	FA 2003 Sch.36 para.2(1), (2), (3), (4) (part), (5).
(2)	FA 2003 Sch.36 para.2(4) (part).
(3)	FA 2003 Sch.36 para.2(4) (part).
832 (1)	FA 2003 Sch.36 para.3(1).
(2)	FA 2003 Sch.36 para.3(2).
(3)	FA 2003 Sch.36 para.3(3).
833 (1)	FA 2003 Sch.36 para.4(1).
(2)	FA 2003 Sch.36 para.4(1), (2), (3), (4).
(3)	FA 2003 Sch.36 para.4(1), (2), (3) (part), (4).
(4)	FA 2003 Sch.36 para.4(1), (3) (part).

<i>Provision</i>	<i>Origin</i>
(5)	FA 2003 Sch.36 para.4(5).
834	FA 2003 Sch.36 para.5(2).
835 (1)	FA 2003 Sch.36 paras.6, 7(2).
(2)	FA 2003 Sch.36 para.7(1).
(3)	FA 2003 Sch.36 para.9.
836 (1)	FA 2003 Sch.36 para.7(3).
(2)	FA 2003 Sch.36 para.7(3).
(3)	FA 2003 Sch.36 para.7(5), (6).
837 (1)	FA 2003 Sch.36 para.7(4).
(2)	FA 2003 Sch.36 para.7(4).
838 (1)	FA 2003 Sch.36 para.8(1).
(2)	FA 2003 Sch.36 para.8(2).
(3)	FA 2003 Sch.36 para.9,
(4)	FA 2003 Sch.36 para.8(3).
(5)	FA 2003 Sch.36 para.8(4).
(6)	FA 2003 Sch.36 para.8(5).
839	FA 2003 Sch.36 para.10(1).
840 (1)	FA 2003 Sch.36 para.10(2).
(2)	FA 2003 Sch.36 para.10(2).
(3)	FA 2003 Sch.36 para.10(3).
841 (1)	FA 2003 Sch.36 para.10(4).
(2)	FA 2003 Sch.36 para.10(5).
842	FA 2003 Sch.36 para.11.
843 (1)	FA 2003 Sch.36 para.12(1).
(2)	FA 2003 Sch.36 para.12(2).
844 (1)	FA 2003 Sch.36 para.13(1).
(2)	FA 2003 Sch.36 para.13(2).
845 (1)	FA 2003 Sch.36 para.14(1) (part).
(2)	FA 2003 Sch.36 para.14(2).
(3)	FA 2003 Sch.36 para.14(3), (4), (7); Annex 1, Change 21.
846 (1)	FA 2003 Sch.36 para.14(5).
(2)	Drafting.
(3)	FA 2003 Sch.36 para.14(5); drafting.
(4)	FA 2003 Sch.36 para.14(5), (6), (7).
847	FA 2003 Sch.36 para.15(1).

<i>Provision</i>	<i>Origin</i>
848 (1)	FA 2003 Sch.36 para.15(8).
(2)	FA 2003 Sch.36 para.15(9).
849 (1)	FA 2003 Sch.36 para.15(2).
(2)	FA 2003 Sch.36 para.15(2).
(3)	FA 2003 Sch.36 para.15(3).
850 (1)	FA 2003 Sch.36 paras.14(1) (part), (2), 15(4).
(2)	FA 2003 Sch.36 para.15(5).
(3)	FA 2003 Sch.36 para.14(3), (4), (5), (6), (7); Annex 1, Change 21.
851 (1)	FA 2003 Sch.36 para.16(1), (2), (4).
(2)	FA 2003 Sch.36 para.16(1), (5).
(3)	FA 2003 Sch.36 para.20.
852 (1)	FA 2003 Sch.36 para.17(1).
(2)	FA 2003 Sch.36 para.17(4).
(3)	FA 2003 Sch.36 para.17(2).
(4)	FA 2003 Sch.36 para.17(3).
853	FA 2003 Sch.36 para.18.
854	FA 2003 Sch.36 para.19.
855	Drafting.
856 (1)	ICTA s.18(3) ("Case IV"), (3) ("Case V"), (3B), s.486(4), s.695(4) (part), s.696(6); FA 1995 s.125(2); FA 1996 Sch.13 para.1; FA 1998 s.46(3), Sch.7 para.1.
(2)	ICTA s.18(3) ("Case IV"), (3) ("Case V"), (3B), s.112(1A) (part), s.486(4), s.695(4) (part), s.696(6); FA 1995 s.125(2); FA 1996 Sch.13 para.1; FA 1998 s.46(3), Sch.7 para.1; Annex 1, Change 142; drafting.
(3)	ICTA s.584(4) (part); FA 1996 Sch.20 para.33(3).
(4)	ICTA s.112(1A) (part); drafting.
857 (1)	ICTA s.65(4) (part); FA 1995 s.41(1); FA 1996 Sch.20 para.3; Annex 1, Change 21.
(2)	ICTA s.65(4) (part); FA 1996 Sch.20 para.3.
(3)	ICTA s.65(4) (part).
(4)	ICTA s.65(4) (part).
(5)	ICTA s.68(1) (part); FA 1994 s.207(5).
858 (1)	ICTA s.65(5) (part); Annex 1, Change 143.
(2)	ICTA s.65(5) (part); Annex 1, Change 143; drafting.
(3)	ICTA s.65(5) (part); Annex 1, Change 144.

<i>Provision</i>	<i>Origin</i>
(4)	ICTA s.65(5) (part); FA 1998 s.46(3), Sch.7 para.1; Annex 1, Change 144.
859 (1)	ICTA s.65(6) (part).
(2)	ICTA s.65(7) (part).
(3)	ICTA s.65(6) (part), (9) (part).
(4)	ICTA s.65(7) (part).
(5)	ICTA s.65(7) (part).
(6)	ICTA s.65(9) (part).
(7)	ICTA s.65(6) (part), (7) (part).
(8)	ICTA s.65(6) (part), (7) (part), (9) (part).
860 (1)	ICTA s.65(8) (part).
(2)	ICTA s.65(8) (part).
(3)	ICTA s.65(8) (part).
(4)	ICTA s.65(9) (part).
861 (1)	ICTA s.585(1) (part); FA 1996 Sch.20 para.34; Annex 1, Change 145.
(2)	ICTA s.585(1) (part).
(3)	ICTA s.585(1) (part); Annex 1, Change 90.
(4)	ICTA s.585(3) (part).
(5)	ICTA s.585(3) (part).
862 (1)	ICTA s.585(6); FA 1996 Sch.21 para.16.
(2)	ICTA s.585(7) (part).
(3)	ICTA s.585(7) (part).
(4)	ICTA s.585(8) (part).
(5)	ICTA s.585(8) (part).
(6)	ICTA s.585(8) (part).
863 (1)	ICTA s.65(1) (part), s.68(1) (part); Annex 1, Change 146; Annex 1, Change 147.
(2)	ICTA s.65(4) (part), s.68(1) (part); FA 1995 s.41(1); FA 1998 s.46(3), Sch.5 para.23, Sch.7 para.1.
864 (1)	ICTA s.65(1) (part), s.68(1) (part), s.125(1), s.347A(2) (part), (5); FA 1994 s.207(5); FA 1998 s.46(3), Sch.7 para.1.
(2)	ICTA s.65(1) (part), s.68(1) (part), s.125(1); FA 1994 s.207(5); FA 1998 s.46(3), Sch.7 para.1.
(3)	ICTA s.65(1) (part), s.68(1) (part), s.125(1), s.347A(2) (part); FA 1994 s.207(5); FA 1998 s.46(3), Sch.7 para.1.

<i>Provision</i>	<i>Origin</i>
(4)	ICTA s.65(1) (part), s.68(1) (part); FA 1994 s.207(5); FA 1998 s.46(3), Sch.7 para.1.
(5)	ICTA s.65(1) (part), (4), s.68(1) (part); FA 1994 s.207(5); FA 1995 s.41(1); FA 1998 s.46(3), Sch.5 para.23, Sch.7 para.1.
865 (1)	ICTA s.584(1) (part).
(2)	Drafting.
(3)	ICTA s.584(1) (part); Annex 1, Change 90.
(4)	ICTA s.584(1) (part).
(5)	Drafting.
866 (1)	ICTA s.584(1) (part), (2); FA 1996 Sch.20 para.33(2).
(2)	Drafting.
(3)	ICTA s.584(5) (part); FA 1996 Sch.20 para.33(4).
(4)	ICTA s.584(5) (part).
(5)	ICTA s.584(6) (part); FA 1996 Sch.20 para.33(5); Annex 1, Change 148.
867 (1)	ICTA s.584(2A) (part), (5) (part); FA 1996 Sch.20 para.33(2), (4).
(2)	ICTA s.584(5) (part).
(3)	ICTA s.584(2A); FA 1996 Sch.20 para.33(2).
(4)	ICTA s.584(2A); FA 1996 Sch.20 para.33(2).
(5)	ICTA s.584(2A), (5) (part); FA 1996 Sch.20 para.33(4); Annex 1, Change 149.
(6)	ICTA s.584(2A), (5) (part); FA 1996 Sch.20 para.33(4); Annex 1, Change 149.
(7)	Drafting.
(8)	ICTA s.584(7); FA 1996 Sch.20 para.33(6).
868 (1)	ICTA s.584(4) (part); FA 1996 Sch.20 para.33(3).
(2)	ICTA s.584(4) (part); FA 1996 Sch.20 para.33(3).
(3)	ICTA s.584(4) (part); FA 1996 Sch.20 para.33(3).
(4)	ICTA s.584(4) (part); FA 1996 Sch.20 para.33(3).
869 (1)	ICTA s.584(8) (part); FA 1996 Sch.20 para.33(7).
(2)	ICTA s.584(8) (part); drafting.
(3)	ICTA s.584(8) (part).
870 (1)	Drafting
(2)	Drafting.
(3)	Drafting.

<i>Provision</i>	<i>Origin</i>
871 (1)	Drafting.
(2)	ICTA s.111(1); FA 1994 s.215(1); FA 1995 s.117(1) (part), (2).
(3)	ICTA s.111(10); FA 1994 s.215(1); FA 1995 s.117(1) (part), (2); drafting.
(4)	ICTA s.111(11); FA 1994 s.215(1); FA 1995 s.117(1) (part), (2).
872 (1)	Drafting.
(2)	ICTA s.111(2); FA 1994 s.215(1); FA 1995 s.117(1) (part), (2).
(3)	ICTA s.112(1); FA 1995 s.125(2).
873 (1)	ICTA s.111(3); FA 1994 s.215(1); FA 1995 s.117(1) (part), (2); drafting.
(2)	Annex 1, Change 151.
(3)	Annex 1, Change 151.
(4)	Annex 1, Change 151.
(5)	Annex 1, Change 151.
(6)	Annex 1, Change 151.
874 (1)	ICTA s.111(4) (part); FA 1994 s.215(1); FA 1995 s.117(1) (part), (2).
(2)	ICTA s.111(4) (part); FA 1994 s.215(1); FA 1995 s.117(1) (part), (2).
(3)	ICTA s.111(4) (part); FA 1994 s.215(1); FA 1995 s.117(1) (part), (2).
(4)	ICTA s.111(4) (part); FA 1994 s.215(1); FA 1995 s.117(1) (part), (2).
(5)	ICTA s.111(4) (part); FA 1994 s.215(1); FA 1995 s.117(1) (part), (2).
(6)	ICTA s.112(1B) (part); FA 1995 s.125(2).
(7)	ICTA s.112(1B) (part); FA 1995 s.125(2).
875 (1)	ICTA s.111(4) (part); FA 1994 s.215(1); FA 1995 s.117(1) (part), (2).
(2)	ICTA s.111(5); FA 1994 s.215(1); FA 1995 s.117(1) (part), (2).
(3)	ICTA s.111(6); FA 1994 s.215(1); FA 1995 s.117(1) (part), (2).
876 (1)	ICTA s.111(7), (8) (part); FA 1994 s.215(1); FA 1995 s.117(1) (part), (2).
(2)	ICTA s.111(8) (part); FA 1994 s.215(1); FA 1995 s.117(1) (part), (2); Annex 1, Change 152.

<i>Provision</i>	<i>Origin</i>
(3)	ICTA s.111(8) (part); FA 1994 s.215(1); FA 1995 s.1171 (part), (2).
(4)	ICTA s.111(8) (part); FA 1994 s.215(1); FA 1995 s.1171 (part), (2).
(5)	ICTA s.112(1B) (part); FA 1995 s.125(2).
877 (1)	ICTA s.111(8) (part); FA 1994 s.215(1); FA 1995 s.1171 (part), (2).
(2)	ICTA s.111(8) (part); FA 1994 s.215(1); FA 1995 s.1171 (part), (2).
(3)	ICTA s.111(8) (part); FA 1994 s.215(1); FA 1995 s.1171 (part), (2).
(4)	ICTA s.111(8) (part); FA 1994 s.215(1); FA 1995 s.1171 (part), (2).
(5)	ICTA s.111(12) (part); FA 1994 s.215(1); FA 1995 s.1171 (part), (2).
878 (1)	ICTA s.112(1A) (part); FA 1995 s.125(1).
(2)	ICTA s.112(1A) (part); FA 1995 s.125(1).
(3)	ICTA s.112(1A) (part); FA 1995 s.125(1).
879 (1)	ICTA s.112(4) (part); FA 1995 s.125(3).
(2)	ICTA s.112(4) (part); Annex 1, Change 153.
(3)	ICTA s.112(5).
880 (1)	ICTA s.53(2) (part); drafting.
(2)	ICTA s.15(1) (Sch.A para.1(3)); FA 1998 Sch.5 para.1; drafting.
(3)	ICTA s.65A(4); FA 1998 Sch.5 para.24; drafting.
(4)	ICTA s.21B, s.113(2); FA 1995 s.216(1); FA 1998 Sch.5 para.4; drafting.
(5)	ICTA s.21B, s.113(2); FA 1995 s.216(1); FA 1998 Sch.5 para.4; drafting.
(6)	ICTA s.21B, s.113(2); FA 1995 s.216(1); FA 1998 Sch.5 para.4; drafting.
881 (1)	FA 2002 s.64(1), Sch.22 paras.3(2), 13(1); drafting.
(2)	FA 2002 s.64(1), Sch.22 para.13(2) (part).
(3)	FA 2002 s.64(1), Sch.22 para.13(2) (part).
(4)	FA 2002 s.64(1), Sch.22 para.13(5); drafting.
(5)	FA 2002 s.64(1), Sch.22 para.13(6).
882 (1)	ICTA s.525(3) (part).
(2)	ICTA s.525(3) (part); CAA 2001 Sch.2 para.45.
(3)	ICTA s.525(3) (part); CAA 2001 Sch.2 para.45.

<i>Provision</i>	<i>Origin</i>
(4)	ICTA s.525(3) (part); CAA 2001 Sch.2 para.45.
(5)	ICTA s.525(1).
(6)	ICTA s.525(4)(part).
(7)	ICTA s.525(4)(part).
(8)	ICTA s.525(2).
(9)	ICTA s.525(2); Annex 1, Change 113.
883 (1)	ICTA s.118ZA(1); FA 2001 s.75(1).
(2)	ICTA s.118ZA(2); FA 2001 s.75(1).
(3)	ICTA s.118ZA(3); FA 2001 s.75(1).
(4)	ICTA s.118ZA(4); FA 2001 s.75(1).
884	Drafting.
885 (1)	Drafting.
(2)	TMA s.90(1); ICTA s.566(1A), s.827(1) (part), (1A) (part), (1B) (part), (1C) (part), (1D) (part), (1E) (part), (1F) (part), (1G) (part); FA 1994 s.18(7), Sch.7 para.31; VATA Sch.14 para.10(2) (part); FA 1996 Sch.5 para.40; FA 1998 s.33; FA 2000 Sch.7 para.4; FA 2001 s.49(3); FA 2003 s.40, s.147(1), Sch.18 para.3(6).
(3)	TMA s.90(1); ICTA s.566(1A), s.827(1) (part), (1A) (part), (1B) (part), (1C) (part), (1D) (part), (1E) (part), (1F) (part), (1G) (part); FA 1994 s.18(7), Sch.7 para.31; VATA Sch.14 para.10(2) (part); FA 1996 Sch.5 para.40; FA 1998 s.33; FA 2000 Sch.7 para.4; FA 2001 s.49(3); FA 2003 s.40, s.147(1), Sch.18 para.3(6).
886	ICTA s.827(2); VATA 1994 Sch.14 para.10(2) (part).
887 (1)	FA 2003 Sch.24 para.1(1).
(2)	Drafting.
(3)	FA 2003 Sch.24 para.1(3) (part).
(4)	FA 2003 Sch.24 para.1(3) (part).
(5)	FA 2003 Sch.24 para.1(4).
(6)	FA 2003 Sch.24 para.8.
888 (1)	FA 2003 Sch.24 paras.1(2), (3) (part), (4) (part), 2, 3, 4, 5, 6, 9.
(2)	Drafting.
889 (1)	Drafting.
(2)	Drafting.
(3)	ICTA s.577(1) (part), (5), (7) (part), (8); CAA 2001 Sch.2 para.51.
(4)	ICTA s.577(3), (5), (7), (8), (10); CAA 2001 Sch.2 para.51; Annex 1, Change 154.

<i>Provision</i>	<i>Origin</i>
(5)	Drafting.
890 (1)	Drafting.
(2)	ICTA s.577A(1); FA 1993 s.123; FA 2002 s.68.
(3)	ICTA s.577A(1A); FA 1994 s.141.
(4)	Drafting.
891 (1)	Drafting.
(2)	ICTA s.72(1) (part); Annex 1, Change 155.
(3)	ICTA s.72(1) (part); Annex 1, Change 155.
(4)	ICTA s.72(2); Annex 1, Change 155.
(5)	Annex 1, Change 58.
892 (1)	ICTA s.828(1) (part).
(2)	ICTA s.828(3) (part).
(3)	ICTA s.828(4) (part).
893 (1)	ICTA s.830(3) (part).
(2)	ICTA s.830(2) (part).
894	ICTA s.15(1) (Sch.A para.3(2)) (part), (1) (Sch.A para.4(4)) (part); FA 1998 Sch.5 para.1.; ICTA s.65A(2) (part); FA 1998 Sch.5 para.24.; Caravan Sites and Control of Development Act 1960 s.29(1) (part) (“caravan”); Caravan Sites Act 1968 s.13(1); Mobile Homes Act 1975 s.8; Roads (Scotland) Act 1984 Sch.9 para.65; Annex 1, Change 156.
895 (1)	ICTA s.832(1) (part); Annex 1, Change 157.
(2)	ICTA s.832(1) (part); FA 1995 s.154(1) (part).
(3)	FA 1995 s.154(1).
(4)	ICTA s.832(1) (part).
(5)	FA 1995 s.154(3).
896	Drafting.
897 (1)	Drafting; Annex 1, Change 21.
(2)	ICTA s.832(1) (“the Board”); drafting.
(3)	Drafting.
(4)	Drafting.

<i>Provision</i>	<i>Origin</i>
898 (1)	ICTA s.15(1) (Sch.A para.3(2)) (“houseboat”), (1) (Sch.A para.4(4)) (part), s.83A(1) (part), s.86(2) (part), s.249(5) (part), s.347A(3) (part), s.421(2) (part), s.506(1) (“charity”), s.539A(6) (part), s.547(1) (part), (7A) (part), s.547A(15) (“personal representatives”), s.553(7A) (part), s.687(4) (part), s.701(4), s.832(1) (“year of assessment”), (1) (“the year 1988-89”), Sch.5AA para.7(3) (part); FA 1988 s.36(1); FA 1995 s.76(2), (3); FA 1997 s.80(2), Sch.11; FA 1998 Sch.5 para.1, Sch.14 para.2; FA 2003 Sch.34 para.2; drafting; Annex 1, Change 158; Annex 1, Change 159; ICTA s.65A(2) (part); FA 1998 Sch.5 para.24.
(2)	Drafting.
(3)	TMA 1970 s.42(11), Sch.1A paras.1 (part), 2(3), (4), (5).
(4)	Drafting.
(5)	ICTA s.24(5) (“assignment”), s.539(3) (“assignment”).
(6)	ICTA s.24(1) (“premium”) (part), s.34(7) (part), s.36(5), s.38(1) (part), s.79(10), s.79A(6), s.83A(5), s.84(9), s.539A(7) (part), s.541(3) (part), s.543(2) (part), s.553C(11), s.727A(3); FA 1990 s.76; FA 1991 s.68(1); FA 1995 s.79(1); FA 1996 Sch.13 paras.3(7), 8(3), 9A(5); F(No.2)A 1997 s.48(10); FA 1998 s.89; FA 1999 s.55(1), s.65(4), Sch.6 para.8(1) (part); FA 2002 s.104(3); FA 2003 Sch.34 para.2.
(7)	ICTA s.100(1F) (part), s.531(7) (part), s.532 (part), s.682A(2) (part), Sch.5 para.5(2); FA 1995 s.140(1), Sch.17 para.11.
899	Drafting.
900	Drafting.
901	Drafting.
902	Drafting.
903	Drafting.
Sch.1	
para.149	ICTA s.65A(7); FA 1998 Sch.5 para.24.
para.273	FA 1996 Sch.13 para.7(1) (part), (3) (part), (4) (part).
para.320	ICTA Sch.5AA paras.1(6) (part), 4(5), (6), (7), (8), (9), (10); FA 1997 s.80(2); FA 1998 s.99(1); FA 2003 Sch.27 para.14(2).
para.434	ICTA s.322(1) (part), (1A) (part), (3) (part), (4) (part), (5) (part); FA 1990 Sch.14 para.4(1); ITEPA Sch.6 para.44(2), (3).
para.436	ICTA s.322(1) (part), (1A) (part), (3) (part), (4) (part), (5) (part); FA 1990 Sch.14 para.4(1); ITEPA Sch.6 para.44(2), (3).

<i>Provision</i>	<i>Origin</i>
Sch.2	
para.10	FA 2003 Sch.24 para.11(1).
para.16(1)	FA 1999 s.54(2).
para.16(2)	FA 1999 s.54(3).
para.22(1)	FA 2002 s.99(3).
para.22(2)	FA 2002 s.99(4).
para.22(3)	FA 2002 s.99(5).
para.22(4)	FA 2002 s.99(6).
para.23(1)	F(No.2)A 1997 s.48(2) (part).
para.24	FA 2002 s.101(2) (part), (3).
para.25	FA 2002 s.100(4).
para.26	FA 2000 Sch.23 para.6(1).
para.27	FA 2000 Sch.23 para.6(2).
para.28	ICTA s.99(4).
para.29	ICTA s.91BA(1) (part).
para.31	Annex 1, Change 160.
para.32	Annex 1, Change 160.
para.33	ICTA s.39(1).
para.34	ICTA s.39(1).
para.35	ICTA s.39(1).
para.36	ICTA s.39(2).
para.41	ICTA Sch.30 para.2(1) (part), para.3(1), (3), (4).
para.42	ICTA Sch.30 para.2(1) (part), para.4.
para.43(1)	FA 1999 s.54(2).
para.43(2)	FA 1999 s.54(3).
para.44	ICTA s.122(5) (part).
para.46	FA 1995 s.79(3), (4); FA 1995 s.79(1); The Income and Corporation Taxes Act 1988 section 737A (Appointed Day) Order 1996 (S.I. 1996/2645).
para.47	ICTA s.719(4) (part).
para.48	FA 1996 Sch.13 para.7(1), (3) (part).
para.49	FA 1996 Sch.13 para.7(1), (3) (part).
para.50	FA 1995 s.56(4) (part).
para.51(3)	FA 1998 s.98(5).
para.52(1)	ICTA s.539(5).
para.52(2)	ICTA s.539(6).

<i>Provision</i>	<i>Origin</i>
para.52(3)	ICTA s.539(7).
para.53	ICTA s.548(1) (part).
para.54	ICTA s.547(5A) (part); FA 1991 Sch.7 para.9(1).
para.55	ICTA s.542(2).
para.56(1)	ICTA s.546(1) (part); drafting.
para.56(2)	ICTA s.546(1) (part); drafting.
para.56(3)	ICTA s.546(1) (part); drafting.
para.56(4)	ICTA s.546(1) (part); drafting.
para.56(5)	ICTA s.546(1) (part); drafting.
para.56(6)	ICTA s.546(1) (part); drafting.
para.57	ICTA Sch.15 para.20(4).
para.58(1)	ICTA s.540(3) (part), s.542(3) (part), s.544(3) (part).
para.58(2)	ICTA s.540(3) (part), s.542(3) (part), s.544(3) (part).
para.58(3)	ICTA s.544(3) (part).
para.58(4)	ICTA s.544(3) (part).
para.58(5)	ICTA s.544(3) (part), (5) (part).
para.58(6)	ICTA s.544(6).
para.58(7)	ICTA s.544(7).
para.58(8)	ICTA s.544(5) (part).
para.58(9)	ICTA s.544(8); drafting.
para.59(1)	ICTA s.553A(1), (4) (“overseas policy”), Sch.15 paras.24(1), 27; FA 1998 s.88.
para.59(2)	ICTA Sch.15 para.27(1); FA 1995 s.55(7).
para.59(3)	ICTA Sch.15 para.27(2).
para.60	ICTA s.553(10) (“new offshore capital redemption policy”); FA 1996 s.168(5).
para.61	ICTA s.541(6).
para.62(1)	ICTA s.553(5) (part).
para.62(2)	ICTA s.553(5) (part).
para.62(3)	ICTA s.553(5) (part); Annex 1, Change 103.
para.62(4)	Annex 1, Change 103.
para.63(1)	ICTA s.540(5A) (part); FA 1989 Sch.9 para.3(3).
para.63(2)	ICTA s.539(9) (part); FA 1989 Sch.9 para.2.
para.63(3)	ICTA s.539(9) (part); FA 1989 Sch.9 para.2.
para.64(1)	ICTA s.548(3A); FA 1989 Sch.9 para.6(3).
para.64(2)	ICTA s.539(9) (part); FA 1989 Sch.9 para.2.

<i>Provision</i>	<i>Origin</i>
para.64(3)	ICTA s.539(9) (part); FA 1989 Sch.9 para.2.
para.65(1)	ICTA s.547(5A) (part), 549(2) (part); FA 1991 Sch.7 para.9(1), (4); FA 2001 Sch.28 para.11.
para.65(2)	ICTA s.547(6); FA 1991 Sch.7 para.9(2).
para.65(3)	ICTA s.547(5A) (part); FA 1991 Sch.7 para.9(2); FA 1995 s.56(1).
para.65(4)	ICTA s.549(2) (part); FA 1991 Sch.7 para.9(4).
para.65(5)	Drafting.
para.66(1)	ICTA s.553(5A) (part); FA 1998 Sch.14 para.4(3).
para.66(2)	ICTA s.553(5A) (part); FA 1998 Sch.14 para.4(3).
para.67(1)	ICTA s.553A(1), (4) (“overseas policy”), Sch.15 paras.24(1), 27; FA 1998 s.88.
para.67(2)	ICTA s.553A(6) (part); FA 1998 s.88(1).
para.67(3)	ICTA s.553A(6) (part); FA 1998 s.88(1).
para.68(1)	ICTA s.547(4A) (part); FA 1998 Sch.14 para.7(1); FA 2003 Sch.34 paras.7(8), 12(1).
para.68(2)	FA 1998 Sch.14 para.7(1) (part).
para.68(3)	FA 1998 Sch.14 para.7(2) (part).
para.68(4)	FA 1998 Sch.14 para.7(2) (part).
para.69	ICTA s.553(10) (“new offshore capital redemption policy”), s.553B(1), (2) (“overseas policy”), (3); FA 1996 s.168(5); FA 1998 s.88.
para.70(1)	ICTA s.547(4A) (part); FA 2003 Sch.34 paras.7(8), 12(2).
para.70(2)	FA 2003 Sch.34 para.12(3).
para.70(3)	FA 2003 Sch.34 para.12(4).
para.70(4)	FA 2003 Sch.34 para.12(4).
para.71(1)	FA 2003 s.171(3), Sch.34 para.9.
para.71(2)	FA 2003 s.171(3), Sch.34 para.9.
para.72(1)	FA 2003 Sch.34 para.4(1).
para.72(2)	FA 2003 Sch.34 para.4(2).
para.72(3)	FA 2003 Sch.34 para.4(3).
para.72(4)	FA 2003 Sch.34 para.4(3).
para.73	PPB(T)R 1999 reg.3(1) (part).
para.74(1)	PPB(T)R 1999 reg.3(1) (part).
para.74(2)	PPB(T)R 1999 reg.3(1) (part).
para.75(1)	PPB(T)R 1999 reg.3(1) (part).
para.75(2)	PPB(T)R 1999 reg.3(1) (part).

<i>Provision</i>	<i>Origin</i>
para.76	PPB(T)R 1999 reg.3(2) (part), (6) (part).
para.77(1)	PPB(T)R 1999 reg.3(3), (6) (part).
para.77(2)	PPB(T)R 1999 reg.3(3), (6) (part).
para.77(3)	PPB(T)R 1999 reg.3(3), (6) (part).
para.77(4)	PPB(T)R 1999 reg.3(3), (6) (part).
para.77(5)	PPB(T)R 1999 reg.3(3), (6) (part).
para.78(1)	PPB(T)R 1999 reg.3(5); Annex 1, Change 161.
para.78(2)	PPB(T)R 1999 reg.3(5).
para.78(3)	PPB(T)R 1999 reg.5(5).
para.79(1)	Annex 1, Change 161.
para.79(2)	Annex 1, Change 161.
para.79(3)	Annex 1, Change 161.
para.80	PPB(T)R 1999 reg.3(2) (part).
para.81(1)	PPB(T)R 1999 reg.3(2) (part), (4).
para.81(2)	PPB(T)R 1999 reg.3(2) (part), (4).
para.82(1)	PPB(T)R 1999 reg.2(1) (part).
para.82(2)	PPB(T)R 1999 reg.3(7).
para.82(3)	PPB(T)R 1999 reg.2(1) (part); FISMA(CA)(T)O 2001 art.184(5).
para.84	FA 2000 Sch.23 para.6(1).
para.85	FA 2000 Sch.23 para 6(2).
para.89	ICTA s.46(3) (part).
para.90	ICTA Sch.15B para.8(2)(c); FA 1999 s.70(2).
para.91	ICTA s.125(3) (part), (4), s.347A(2) (part); FA 1995 s.74, Sch.17 para.2.
para.93(1)	ICTA s.585(4) (part).
para.93(2)	ICTA s.585(4) (part).
para.93(3)	ICTA s.585(9) (part).
para.93(4)	ICTA s.585(4) (part).
para.94	FA 2003 Sch.24 para.11(1).

INCOME TAX (TRADING AND OTHER INCOME) BILL

TABLE OF DESTINATIONS

This Table shows how enactments repealed or revoked by the Income Tax (Trading and Other Income) Bill are dealt with by the Bill. If the provision is rewritten in the Bill, there is a reference to the relevant clause or clauses in the Rewritten provision column. If the provision is not rewritten, this is indicated in the Remarks column.

The Table also shows where the enactments which are rewritten but not repealed can be found in the Bill. Generally speaking these provisions will continue in force for the purposes of corporation tax (and occasionally for the purposes of income tax too). This is indicated by the reference “Continues in force for [IT and] CT purposes” in the Remarks column.

Occasionally there will be gaps in the Rewritten provision column or the Remarks column. This may reflect the fact that there is still work to be done on the provisions in question.

The following abbreviations are used in the Table—

Acts of Parliament

TMA 1970	Taxes Management Act 1970 (c. 9)
ICTA	Income and Corporation Taxes Act 1988 (c. 1)
TCGA 1992	Taxation of Chargeable Gains Act 1992 (c. 12)
F(No.2)A 1992	Finance (No.2) Act 1992 (c. 48)
FA 1994	Finance Act 1994 (c. 9)
FA 1995	Finance Act 1995 (c. 4)
FA 1999	Finance Act 1999 (c. 16)
FA 2000	Finance Act 2000 (c. 17)
FA 2002	Finance Act 2002 (c. 23)
FA 2003	Finance Act 2003 (c.14)

Other Abbreviation

Annex 1, Change 1 Change 1 in Annex 1 of the Explanatory Notes to the Bill

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 of the Bill.

In this Table clauses 57 and 222 of the Bill (application of Part 2 to professions and vocations) are not always acknowledged as the destination of a provision repealed by the Bill. The

provisions upon which those clauses are based are very numerous.

Taxes Management Act 1970 (c. 9)		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
9 Returns to include self-assessment		
(1)		Repealed in part. See para.280 of Sch.1.
9D Choice between different Cases of Schedule D		
(1)	359(1), 619(1)	Repealed.
(2)	359(1), 619(1)	Repealed.
12AE Choice between different Cases of Schedule D		
(2)		Repealed in part. Cross reference to TMA 1970 s.9D.
30 Recovery of overpayment of tax, etc		
(4)		Repealed. Reference to Case VI of Schedule D.
31 Appeals: right of appeal		
(3)		Repealed in part. Cross reference to TMA 1970 s.9D.
42 Procedure for making claims etc		
(7)		Repealed in part. See para.286 of Sch.1.
46B Questions to be determined by Special Commissioners		
(4)		Repealed in part. See para.287 of Sch.1.
46C Jurisdiction of Special Commissioners over certain claims included in returns		
(3)		Repealed in part. Cross reference to ICTA s.121(1) and (2).
58 Proceedings in tax cases in Northern Ireland		
(3)		Repealed in part. Cross reference to ICTA s.113.
59B Payment of income tax and capital gains tax		
(1)		Repealed in part. See para.290 of Sch.1.
98 Special returns, etc		
Table		Repealed in part. See para.292 of Sch.1.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.1A Claims etc. not included in returns		
para.1	898(3)	Continues in force for CT purposes.
para.2(3)	898(3)	Continues in force for CT purposes.
para.2(4)	898(3)	Continues in force for CT purposes.
para.2(5)	898(3)	Continues in force for CT purposes.
Sch.3 Rules for assigning proceedings to General Commissioners		
para.10		Repealed in part. Cross reference to ICTA s.113.

Income and Corporation Taxes Act 1988 (c. 1)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
1 The charge to income tax		
(1)		Repealed in part. See para.2 of Sch.1.
1A Application of lower rate to income from savings and distributions		
(4)		Repealed in part. See para.3 of Sch.1.
(7)		Repealed. See para.3 of Sch.1.
9 Computation of income: application of income tax principles		
(6)		Repealed in part. Cross reference to ICTA ss.60 to 69.
15 Schedule A		
(1) (Sch.A para.1(1))	260, 262(1), 263(1), 265	Continues in force for CT purposes.
(1) (Sch.A para.1(2))	260	Continues in force for CT purposes.
(1) (Sch.A para.1(3))	880(2)	Repealed in part. Otherwise continues in force for CT purposes.
(1) (Sch.A para.1(4))	263(3)	Continues in force for CT purposes.
(1) (Sch.A para.2(1))	264, 796(1)	Continues in force for CT purposes.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(1) (Sch.A para.2(2))	264, 269(1), 331(1), 342	Continues in force for CT purposes.
(1) (Sch.A para.2(3))		Repealed in part. Otherwise CT only.
(1) (Sch.A para.3(1))	263(4)	Continues in force for CT purposes.
(1) (Sch.A para.3(2))	894	Continues in force for CT purposes.
(1) (Sch.A para.3(2)) ("houseboat")	898(1)	Continues in force for CT purposes.
(1) (Sch.A para.4(1))	304(1)	Continues in force for CT purposes.
(1) (Sch.A para.4(2))	304(3)	Continues in force for CT purposes.
(1) (Sch.A para.4(3))	304(2)	Continues in force for CT purposes.
(1) (Sch.A para.4(4))	304(4)	Continues in force for CT purposes.
(1A)		Repealed. See para.7 of Sch.1.
18 Schedule D		
(1)	4(1), 265, 350, 359(2), 361(1), (2), (3), 362(1), 392(1), 473(1), 591(1), 619(2), (3), 621(1), (2), (3), 622(1), (2), 723(1), (2)	Continues in force for CT purposes.
(1) (Sch.D para.(a)(i))	262(2), 627(1)	Continues in force for CT purposes.
(1) (Sch.D para.(a)(ii))	5, 6(1), (3), 223(2)	Continues in force for CT purposes.
(1) (Sch.D para.(a)(iii))	5, 6(2), (3), 223(2), 627(1)	Continues in force for CT purposes.
(1) (Sch.D para.(b))	627(1)	Continues in force for CT purposes.
(2)	4(1), 265, 350, 359(2), 619(2), (3)	Continues in force for CT purposes.
(3)	5, 7(5), 374(1)	Continues in force for CT purposes.
(3) ("Case I")	4(1), 359(2), 619(2), (3)	Continues in force for CT purposes.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3) ("Case II")	4(1)	Repealed in part. Otherwise continues in force for CT purposes.
(3) ("Case III")	362(1), 473(1), 591(1), 619(2), (3), 622(1), (2), 627(1)	See para.8 of Sch.1.
(3) ("Case IV")	392(1), 723(1), 856(1), (2)	See para.8 of Sch.1.
(3) ("Case V")	262(2), 265, 350, 392(1), 473(1), 622(1), 627(1), 663(1), 723(1), 856(1)	Continues in force for CT purposes.
(3) ("Case VI")	619(2), (3), 627(1), 658(1), 723(1)	Continues in force for CT purposes.
(3A)		Repealed. See para.8 of Sch.1.
(3B)	614(1), (3), (4), 615(2), 856(1), (2)	Repealed in part. Otherwise continues in force for CT purposes.
(3C) ("relevant foreign holdings")	615(1)	Continues in force for CT purposes.
(3C) ("securities")	615(5)	Continues in force for CT purposes.
(3E)	614(5), 615(3)	Continues in force for CT purposes.
20 Schedule F		
(1)	375(1), (2), (3), 376(1), (3), (4), 377(1)	Repealed.
(2)	359(2), (3), 360(2), (3), 619(4), 723(1)	Repealed.
21 Persons chargeable and basis of assessment (income tax only)		
(1)	267	Repealed.
(2)	266(1)	Repealed.
(3)		Repealed. Disapplies s.21 for CT purposes.
21A Computation of amount chargeable		
(1)	268(1)	Continues in force for CT purposes.
(2)	268(2), 271(2), (3)	Repealed in part. Otherwise continues in force for CT purposes.
(4)	268(2)	Repealed in part. Otherwise continues in force for CT purposes.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
21B Application of other rules applicable to Case I of Schedule D		
	306(1), (2), (3), 321(1), (2), (3), 322(1), (2), (3), 325(1), (2), (3), 326(1), (2), 343, 344(1), 345(2), 347(1), (2), (3), 348(2), 349(1), (2), (3), (4), 354(1), (2), (3), 880(4), (5), (6)	Repealed in part. Otherwise continues in force for CT purposes.
21C The Schedule A charge and mutual business		
(1)	313(1)	Continues in force for CT purposes.
(2)	313(1)	Continues in force for CT purposes.
(3)	313(2)	Continues in force for CT purposes.
(4)	313(2)	Repealed in part. Otherwise continues in force for CT purposes.
24 Construction of Part II		
(1) ("premium")	303(1), 898(6)	Continues in force for CT purposes.
(5) ("premium")	303(3)	Continues in force for CT purposes.
(5) ("intermediate landlord")	303(3)	Continues in force for CT purposes.
(5) ("intermediate landlord")	303(3)	Continues in force for CT purposes.
(5) ("premium")	303(3)	Continues in force for CT purposes.
(5) ("reversion")	303(3)	Continues in force for CT purposes.
30 Expenditure on making sea walls		
(1)	308(1), (2), (3), (4)	Continues in force for CT purposes.
(2)	309(1), (2), (4), (5)	Continues in force for CT purposes.
(3)	309(6), 310(1), (2), (3)	Continues in force for CT purposes.
(4)		Repealed in part. Otherwise CT only.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(5)	308(5)	Continues in force for CT purposes.
34 Treatment of premiums etc as rent		
(1)	273(1), (2), (3), (4), (5), 275(1), (2), (3), (4), (5), 276(1), (2), (3), (4), (5), 277(1), (2), (3), (4), (5)	Continues in force for CT purposes.
(2)	274(1), (2), (3)	Continues in force for CT purposes.
(3)	274(4), (5)	Continues in force for CT purposes.
(4)	275(1), (2), (3), (4), (5), (7), 276(1), (2), (3), (4), (5)	Continues in force for CT purposes.
(5)	277(1), (2), (3), (4), (5), (7)	Continues in force for CT purposes.
(6)	273(2), (3), (4), (5), 275(2), (3), (4), (5), 276(2), (3), (4), (5), 277(2), (3), (4), (5)	Continues in force for CT purposes.
(7)	277(1), 898(6)	Continues in force for CT purposes.
(7A)	273(4), 275(4), 276(4), 277(4)	Continues in force for CT purposes.
(8)	295(1), (2), (3)	Continues in force for CT purposes.
35 Charge on assignment of lease granted at an undervalue		
(1)	278(1), 279(2), (3), (4)	Continues in force for CT purposes.
(2)	278(1), (2), (3), (4), (5), 279(5)	Continues in force for CT purposes.
(2A)	278(4)	Continues in force for CT purposes.
(3)	296(1), (2), (3)	Continues in force for CT purposes.
36 Charge on sale of land with right to reconveyance		
(1)	280(1), (2), (3), (4), (5), 281(1), (3), (4), (5), (6)	Continues in force for CT purposes.
(2)	282(2), (3), (4), (5), 297(1), (2), (3), 298(1), (2), (3)	Continues in force for CT purposes.
(3)	281(1), (3), (4), (5), (6), 282(4), (5), 298(1), (2), (3)	Continues in force for CT purposes.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(4)	281(2)	Continues in force for CT purposes.
(4A)	280(4), 281(5)	Continues in force for CT purposes.
(4B)	282(6)	Continues in force for CT purposes.
(5)	898(6)	Continues in force for CT purposes.
37 Premiums paid etc: deductions from premiums and rent received		
(1)	283(4), 286(2)	Repealed in part. Otherwise continues in force for CT purposes.
(2)	273(6), 275(6), 276(6), 278(6), 283(1), (2), (3), 284(2), (3), (4), 285(4), (5)	Continues in force for CT purposes.
(3)	285(2), (3)	Continues in force for CT purposes.
(4)	287(1), (2), (3), 288(1), (3), (4), 289(5)	Continues in force for CT purposes.
(5)	289(1), (3), (4), (5)	Continues in force for CT purposes.
(6)	290(1), (2), (3), (4), (5), (6)	Continues in force for CT purposes.
(7)	284(4), (6)	Continues in force for CT purposes.
(8)	286(3)	Continues in force for CT purposes.
(9)	283(5), 284(3), 285(4), 286(1), (4), (5), 287(4), 291	Continues in force for CT purposes.
38 Rules for ascertaining duration of leases		
(1)	299(1), 898(6)	Continues in force for CT purposes.
(2)	300(1)	Continues in force for CT purposes.
(3)	300(2)	Continues in force for CT purposes.
(4)	300(3), (4), (5), (6)	Continues in force for CT purposes.
(5)	301(1), (2), (3), (4)	Continues in force for CT purposes.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(6)	299(5)	Continues in force for CT purposes.
39 Saving for pre-1963 leases, and special relief for individuals		
(1)	Sch.2 paras.33, 34, 35	Continues in force for CT purposes.
(2)	Sch.2 para.36	Continues in force for CT purposes.
40 Tax treatment of receipts and outgoings on sale of land		
(3)	312(1), (2)	Continues in force for CT purposes.
46 Savings certificates and tax		
(1)	728(1), 729(1)	Continues in force for CT purposes.
(2)	784	Continues in force for CT purposes.
(3)	728(1), (2), 729(5), Sch.2 para.89	Continues in force for CT purposes.
(4)	729(1), (2), (3)	Continues in force for CT purposes.
(5)	729(6)	Continues in force for CT purposes.
(6)	728(3), (4)	Continues in force for CT purposes.
53 Farming and other commercial occupation of land (except woodlands)		
(1)	11(1)	Continues in force for CT purposes.
(2)	11(2), 880(1)	Continues in force for CT purposes.
(3)	9(1), (2)	Continues in force for CT purposes.
(4)	9(2)	Continues in force for CT purposes.
55 Mines, quarries and other concerns		
(1)	10(1)	Continues in force for CT purposes.
(2)	10(2)	Continues in force for CT purposes.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
56 Transactions in deposits with and without certificates or in debts		
(1)	596(1)	Continues in force for CT purposes.
(2)	359(1), 595(1), (2)	Continues in force for CT purposes.
(5)	596(2)	Continues in force for CT purposes.
56A Disposal or exercise of rights in pursuance of deposits		
(1)	596(1), (2)	Continues in force for CT purposes.
(2)	595(1), (2), 596(1)	Continues in force for CT purposes.
(4)	596(2)	Continues in force for CT purposes.
59 Persons chargeable		
(1)	8, 226, 241, 267, 324, 330, 341, 346, 353, 364, 394(1), 476, 593, 624, 629, 660, 665, 725	Repealed.
(2)		Repealed. Unnecessary.
(3)		Repealed in part. See para.29 of Sch.1.
(4)		Repealed. Disapplies s.59 for CT purposes.
60 Assessment on current year basis		
(1)	7(1)	Repealed.
(2)	7(2)	Repealed.
(3)	194(1), (2), (3), 196(3), (4), 197(1), (2)	Repealed.
(4)		Repealed: unnecessary.
(5)	193(1)	Repealed.
61 Basis of assessment at commencement		
(1)	195(1), 198(2)	Repealed.
(2)	196(2)	Repealed.
(3)		Repealed: unnecessary.
62 Change of basis period		
(1)	210(1), 211(1), 212(1), (2)	Repealed.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)	193(2), 210(2), (3), (4), 211(1), (2), 212(2), (3), (4)	Repealed.
(3)	212(5), 215(1)	Repealed.
(4)	215(2), (3)	Repealed.
(5)	210(1)	Repealed.
62A Conditions for such a change		
(1)	213(3), (4)	Repealed.
(2)	213(3)	Repealed.
(3)	213(2), (5)	Repealed.
(4)	213(4), (6)	Repealed.
(5)	213(4), 214(1), (2), (3)	Repealed.
(6)	214(4)	Repealed.
(7)	214(7)	Repealed.
(8)	214(5), (6), (7)	Repealed.
(9)	213(7)	Repealed.
(10)		Repealed: unnecessary.
63 Basis of assessment on discontinuance		
	196(5), 198(1), 211(1), 212(1)	Repealed.
63A Overlap profits and overlap losses		
(1)	216(1), (2)	Repealed.
(2)	216(3)	Repealed.
(3)	201(1), (2)	Repealed.
(4)	202	Repealed.
(5)	200	Repealed.
64 Case III assessments		
	363(1), 475(1), 479(1), 623(1), 628(1), 630(2)	Repealed.
65 Cases IV and V assessments: general		
(1)	266(1), 363(1), 393(1), 475(1), 479(1), 616(1), (2), 623(1), 628(1), 631(2), (3), (4), (5), 659(1), 661(2), (3), (4), (5), 664(1), 694(6), 724(1), 863(1), 864(1), (2), (3), (4), (5)	Repealed.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	7(1), 18(1), (2), (3), 23(1), (2), (5), 223(1)	Repealed.
(4)	7(4), 223(2), 262(3), 351, 628(2), 631(2), (3), (4), (5), 659(2), 661(2), (3), (4), (5), 857(1), (2), (3), (4), 863(2), 864(5)	Repealed.
(5)	352, 664(3), 858(1), (2), (3), (4)	Repealed.
(6)	859(1), (3), (7), (8)	Repealed.
(7)	859(2), (4), (5), (7), (8)	Repealed.
(8)	860(1), (2), (3)	Repealed.
(9)	859(3), (6), (8), 860(4)	Repealed.
65A Case V income from land outside UK: income tax		
(1)	258, 261, 262(2), 263(1), (3), (4)	Repealed.
(2)	261, 263(1), (2), (3), (4), 264, 269(1), 894, 898(1)	Repealed.
(3)	261	Repealed.
(4)	261, 880(3)	Repealed.
(5)	261, 263(2), 268(1), (2), 271(2), (3), 273(1), (2), (3), (4), 275(1), (2), (3), (4), 276(1), (2), (3), (4), 277(1), (2), (3), (4), 278(1), (2), (3), (4), 280(1), (2), (3), (4), 281(1), (3), (4), (5), 304(1), (2), (3), (4), 307(1), (2), (4), (5), (6), 308(1), (2), (3), (4), (5), 309(1), (2), (4), (5), (6), 310(1), (2), (3), 312(1), (2), 313(1), (2), 354(1), (2), (3), 357(1), (2)	Repealed.
(6)	268(2)	Repealed.
(7)	Sch.1 para.149	Repealed.
(8)	356(1), (2)	Repealed.
68 Special rules where property etc situated in Republic of Ireland		
(1)	262(3), (4), 351, 363(1), 393(1), 475(1), 479(1), 616(1), (2), 623(1), 628(1), 631(2), (3), (4), (5), 659(1), 661(2), (3), (4), (5), 694(6), 724(1), 857(5), 863(1), (2), 864(1), (2), (3), (4), (5)	Repealed.
(2)		Repealed.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)		Repealed.
(4)		Repealed.
(5)		Repealed.
68A Share incentive plans: application of section 68B		
(1)	395(1)	Repealed.
(2)	395(2)	Repealed.
(3)	395(2)	Repealed.
68B Share incentive plans: cash dividends and dividend shares		
(1)	393(2), 394(2), 396(1), (2), (3)	Repealed.
(2)	393(2), 394(2), 397(1), (2), (3), (4)	Repealed.
(3)	398(1), (2)	Repealed.
(4)	392(3)	Repealed.
68C Share incentive plans: interpretation		
(1)	395(3)	Repealed.
(2)	395(4)	Repealed.
(3)	396(3), 397(3)	Repealed.
69 Case VI assessments		
	225(1), 240(1), 323, 329(1), 340, 345(1), 413(1), 597, 600(1), 628(1), 631(2), (3), (4), (5), 634(1), 640(1), 641(1), 659(1), 661(2), (3), (4), (5), 664(1), 668, 724(1)	Repealed.
71 Computation of income tax where no profits in year of assessment-		
		Repealed.
72 Apportionments etc for purposes of Cases I, II and VI		
(1)	199(2), 271(2), 891(2), (3)	Repealed in part. Otherwise continues in force for CT purposes.
(2)	199(3), 271(3), 891(4)	Continues in force for CT purposes.
74 General rules as to deductions not allowable		
(1)	28, 32, 33(1), (2), 34(1), (2), 53, 54, 68, 108, 287(2)	Repealed in part. Otherwise continues in force for CT purposes.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)	34(1), 256	Continues in force for CT purposes.
77 Incidental costs of obtaining loan finance		
(1)	59(1)	Repealed.
(2)	59(1)	Repealed.
(6)	59(2), (3), (4)	Repealed.
(7)	59(4)	Repealed.
79 Contributions to local enterprise agencies		
(1)	84(1), (2), 85(1)	Continues in force for CT purposes.
(3)	84(4)	Continues in force for CT purposes.
(4)	85(2), 86(1), (3), (4), 87(3), (6)	Continues in force for CT purposes.
(5)	86(2)	Continues in force for CT purposes.
(6)	86(5)	Continues in force for CT purposes.
(7)	86(6)	Continues in force for CT purposes.
(8)	87(2), (4), (5)	Continues in force for CT purposes.
(9)	84(5), 348(2)	Continues in force for CT purposes.
(10)	898(6)	Continues in force for CT purposes.
79A Contributions to training and enterprise councils and local enterprise companies		
(1)	84(1), (2), 85(1)	Continues in force for CT purposes.
(3)	84(4)	Continues in force for CT purposes.
(4)	84(5)	Continues in force for CT purposes.
(5)	85(3), (4), (5), (6)	Continues in force for CT purposes.
(6)	898(6)	Continues in force for CT purposes.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
79B Contributions to urban regeneration companies		
(1)	84(1), (2)	Continues in force for CT purposes.
(3)	84(4)	Continues in force for CT purposes.
(4)	84(5)	Continues in force for CT purposes.
(5)	88(1)	Continues in force for CT purposes.
(6)	88(2)	Continues in force for CT purposes.
(7)	88(3)	Continues in force for CT purposes.
(8)	88(4)	Continues in force for CT purposes.
80 Expenses connected with foreign trades etc		
(1)	94(1), (4)	Repealed.
(2)	94(2), (3), 95(1)	Repealed.
(3)	94(1)	Repealed.
(4)	95(1), (2)	Repealed.
(5)	94(1), (3), (4)	Repealed.
(6)	96(1), (2), (3)	Repealed.
(7)	94(2)	Repealed.
(8)	95(3)	Repealed.
(9)	96(4)	Repealed.
(10)		Repealed: unnecessary.
81 Travel between trades etc		
(1)	94(1), (2), (3), (4), 95(4)	Repealed.
(2)	95(4)	Repealed.
(3)		Repealed: unnecessary.
(4)	94(1)	Repealed.
(5)	95(5)	Repealed.
(6)		Repealed: unnecessary.
82 Interest paid to non-residents		
(1)		Repealed: unnecessary.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)		Repealed: unnecessary.
(3)		Repealed: unnecessary.
(4)		Repealed: unnecessary.
(5)		Repealed: unnecessary.
(6)		Repealed: unnecessary.
82A Expenditure on research and development		
(1)	89(1), (2)	Continues in force for CT purposes.
(2)	89(3)	Continues in force for CT purposes.
(3)	89(4)	Continues in force for CT purposes.
(4)	89(5)	Continues in force for CT purposes.
(5)	89(6)	Continues in force for CT purposes.
82B Payments to research associations, universities etc		
(1)	90(1), (2), (3), (5)	Continues in force for CT purposes.
(2)	90(4)	Continues in force for CT purposes.
(3)	90(6)	Continues in force for CT purposes.
(4)	90(7)	Continues in force for CT purposes.
(5)	90(8)	Continues in force for CT purposes.
83 Patent fees etc and expenses		
	91(1), (2), 92(1), (2)	Continues in force for CT purposes.
83A Gifts in kind to charities etc		
(1)	114(1), (6)	Continues in force for CT purposes.
(2)	114(1)	Continues in force for CT purposes.
(3)	114(2), (3)	Continues in force for CT purposes.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(4)	114(4)	Continues in force for CT purposes.
(5)	898(6)	Continues in force for CT purposes.
84 Gifts to educational establishments		
(1)	114(1)	Continues in force for CT purposes.
(3)	114(2), (3)	Continues in force for CT purposes.
(3A)		Repealed in part. See Annex 1, Change 35. Otherwise continues in force for CT purposes.
(3B)		Repealed. See Annex 1, Change 35.
(4)	114(4)	Continues in force for CT purposes.
(5)	114(5), 115(1), (2)	Continues in force for CT purposes.
(6)	115(3)	Continues in force for CT purposes.
(7)	115(4), (5)	Continues in force for CT purposes.
(8)	115(6)	Continues in force for CT purposes.
(9)	898(6)	Continues in force for CT purposes.
86 Employees seconded to charities and educational establishments		
(1)	72(1), (2), (3)	Continues in force for CT purposes.
(2)	72(2)	Continues in force for CT purposes.
(3)	72(1), (3)	Continues in force for CT purposes.
(4)	73(1)	Continues in force for CT purposes.
(5)	73(2)	Continues in force for CT purposes.
(6)	73(3)	Continues in force for CT purposes.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
86A Charitable donations: contributions to agent's expenses		
(1)	74(1)	Continues in force for CT purposes.
(1A)	74(3)	Continues in force for CT purposes.
(2)	74(2)	Continues in force for CT purposes.
(3)	74(3)	Continues in force for CT purposes.
87 Taxable premiums etc		
(1)	60(1)	Repealed in part. Otherwise continues in force for CT purposes.
(2)	60(2), (3), 61(1), (3), (4), (5)	Continues in force for CT purposes.
(3)	61(3), (5)	Continues in force for CT purposes.
(4)	63(1), (2)	Continues in force for CT purposes.
(5)	64(1), (3), (4), (5), 65(1), (2), (3), (4), (5), (6)	Continues in force for CT purposes.
(6)	63(3)	Continues in force for CT purposes.
(7)	62(1), (2), (3)	Continues in force for CT purposes.
(8)	60(5)	Continues in force for CT purposes.
(9)	61(4), (5)	Continues in force for CT purposes.
88 Payments to Export Credits Guarantee Department		
	93	Continues in force for CT purposes.
90 Additional payments to redundant employees		
(1)	81(1), (3), (5), (6)	Repealed in part. Otherwise continues in force for CT purposes.
(2)	81(4)	Continues in force for CT purposes.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	81(2)	Repealed in part. Otherwise continues in force for CT purposes.
(4)	81(1), (4)	Continues in force for CT purposes.
91 Cemeteries		
(1)	166(1), 167(1), (2), 168(1), (4)	Continues in force for CT purposes.
(2)	166(5)	Continues in force for CT purposes.
(3)	168(2), (3), (4)	Continues in force for CT purposes.
(4)	167(3), 168(1), (2), (4)	Continues in force for CT purposes.
(5)	166(5), (6), 167(1), (2), (4), 168(4)	Continues in force for CT purposes.
(6)	167(3), 168(2)	Continues in force for CT purposes.
(7)	166(1), (5), 167(1), (2), 168(1), (4)	Continues in force for CT purposes.
(8)	166(3), (4), (7), 168(3), (4)	Continues in force for CT purposes.
(9)	167(3), 169	Continues in force for CT purposes.
91A Waste disposal: restoration payments		
(1)	165(1)	Continues in force for CT purposes.
(2)	165(1), (2)	Repealed in part. Otherwise continues in force for CT purposes.
(3)	165(3)	Continues in force for CT purposes.
(4)	165(4)	Continues in force for CT purposes.
(5)	165(4)	Continues in force for CT purposes.
(6)	162(4), 165(4)	Continues in force for CT purposes.
(7)	165(5)	Continues in force for CT purposes.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
91B Waste disposal: preparation expenditure		
(1)	162(2)	Continues in force for CT purposes.
(2)	162(1), (3), 163(1)	Repealed in part. Otherwise continues in force for CT purposes.
(3)	162(3), 163(1)	Continues in force for CT purposes.
(4)	163(2)	Continues in force for CT purposes.
(5)	163(2)	Continues in force for CT purposes.
(6)	163(2)	Continues in force for CT purposes.
(7)	162(1), 163(1)	Continues in force for CT purposes.
(8)	163(1)	Continues in force for CT purposes.
(9)	163(2), (3)	Continues in force for CT purposes.
(10)	163(2), (3), (4)	Continues in force for CT purposes.
(10A)	164(1), (2)	Continues in force for CT purposes.
(11)	162(4), 163(1), (3)	Continues in force for CT purposes.
91BA Waste disposal: entitlement of successor to allowance		
(1)	162(5), Sch.2 para.29	Continues in force for CT purposes.
(2)	164(3), (4)	Continues in force for CT purposes.
(3)	162(4)	Continues in force for CT purposes.
(4)	162(2)	Continues in force for CT purposes.
91C Mineral exploration and access		
	158(1), (2), (3)	Continues in force for CT purposes.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
93 Other grants under Industrial Development Act 1982 etc		
(1)	107(2), (3)	Continues in force for CT purposes.
(2)	107(2), (3)	Continues in force for CT purposes.
94 Debts deducted and subsequently released		
(1)	99(1), (2)	Continues in force for CT purposes.
(2)	99(2)	Continues in force for CT purposes.
95 Taxation of dealers in respect of distributions etc		
(1)	23(1), (2), (4), (5), 359(1)	Continues in force for CT purposes.
(1A)	376(4)	Repealed in part. Otherwise continues in force for CT purposes.
(2)	23(2)	Continues in force for CT purposes.
(2A)	23(3)	Continues in force for CT purposes.
96 Farming and market gardening: relief for fluctuating profits		
(1)	217(1), (2), (3), 218(1), (2)	Repealed.
(2)	218(1), 219(1), (3)	Repealed.
(3)	218(1), 219(1), (4)	Repealed.
(4)	218(2), (3), (4)	Repealed.
(5)	220(1), (3), 221(1), (2), (3)	Repealed.
(6)	217(1)	Repealed.
(7)	217(5)	Repealed.
(8)	218(5), (6), 221(4)	Repealed.
(9)	220(4), (5)	Repealed.
98 Tied premises: receipts and expenses treated as those of trade		
(1)	18(1)	Continues in force for CT purposes.
(2)	18(1), (2)	Continues in force for CT purposes.
(3)	18(3)	Continues in force for CT purposes.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(4)	18(1)	Continues in force for CT purposes.
99 Dealers in land		
(1)	154(1), (2), (3)	Continues in force for CT purposes.
(2)	155(1), (2), (3)	Continues in force for CT purposes.
(3)	155(4), (5)	Continues in force for CT purposes.
(4)	Sch.2 para.28	Continues in force for CT purposes.
100 Valuation of trading stock at discontinuance of trade		
(1)	170(1), 172(1), (2), (3), 178(1), (2)	Continues in force for CT purposes.
(1A)	173(1), (2)	Continues in force for CT purposes.
(1B)	177(1), (2)	Continues in force for CT purposes.
(1C)	175(1), (2), (3), (4)	Continues in force for CT purposes.
(1D)	175(5)	Continues in force for CT purposes.
(1E)	179(1), (2)	Continues in force for CT purposes.
(1F)	176, 898(7)	Continues in force for CT purposes.
(1G)	180(2)	Continues in force for CT purposes.
(2)	109(1), 171(1), (2), (3)	Repealed in part. Otherwise continues in force for CT purposes.
(3)	173(3), 175(6)	Continues in force for CT purposes.
101 Valuation of work in progress at discontinuance of profession or vocation		
(1)	181(1), 183(1), (2)	Repealed in part. Otherwise continues in force for CT purposes.
(2)	184(1), (2)	Repealed in part. Otherwise continues in force for CT purposes.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2A)	184(2)	Repealed in part. Otherwise continues in force for CT purposes.
(3)	171(2), (3), 182(1), (2), (3)	Repealed in part. Otherwise continues in force for CT purposes.
102 Provisions supplementary to sections 100 and 101		
(1)	185(1), (2), (3), (4)	Repealed in part. Otherwise continues in force for CT purposes.
(2)	170(2), (3), 181(2), (3)	Repealed in part. Otherwise continues in force for CT purposes.
103 Receipts after discontinuance: earnings basis charge and related charge affecting conventional basis		
(1)	239(1), (4), (5), 242(1), 344(1), 347(1)	Continues in force for CT purposes.
(2)	239(1), 242(1), 344(1), 347(1)	Continues in force for CT purposes.
(3)	239(3), 248(1), (2), 249(1), (2)	Repealed in part. Otherwise continues in force for CT purposes.
(4)	245(1), (2), (3), 348(2)	Continues in force for CT purposes.
(4A)	348(2)	Continues in force for CT purposes.
(5)	244(1), (2), (4), 348(2)	Continues in force for CT purposes.
104 Conventional basis: general charge on receipts after discontinuance or change of basis		
(1)	239(1), (4), 242(1), 344(1), 347(1)	Continues in force for CT purposes.
(2)	239(1), 242(1), 344(1), 347(1)	Continues in force for CT purposes.
(3)		Repealed in part. Cross reference to s.103(3)(b) and (bb). Otherwise continues in force for CT purposes.
(6)	248(1), (2)	Continues in force for CT purposes.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
105 Allowable deductions		
(1)	250(1), (3), (4), 345(2)	Continues in force for CT purposes.
(2)	250(5), 345(2)	Repealed in part. Otherwise continues in force for CT purposes.
(3)	251(1), (2), (3), 345(2)	Continues in force for CT purposes.
106 Application of charges where rights to payments transferred		
(1)	100(3), 247(1), (2), (3), (4), 306(3), 349(1), (2), (3), (4)	Continues in force for CT purposes.
(2)	100(1), (2), (3), 247(4), 306(1), (2), (3), 349(4)	Continues in force for CT purposes.
107 Treatment of receipts as earned income		
	252(1), (2)	
108 Election for carry back		
	253(1), (2), (3), 345(2)	
109 Charge under section 104: relief for individuals born before 6th April 1917		
(1)		Repealed: unnecessary.
(2)		Repealed: unnecessary.
(3)		Repealed: unnecessary.
(4)		Repealed: unnecessary.
(5)		Repealed: unnecessary.
(6)		Repealed: unnecessary.
109A Relief for post-cessation expenditure		
(3)	246(1), (2), (3), (4), 251(4), 345(2), 348(2)	Repealed.
(4)	244(3), (4), 251(4), 345(2), 348(2)	Repealed in part. Otherwise continues in force for IT and CT purposes.
(4A)	244(3), (4), 251(4), 345(2), 348(2)	Repealed in part. Otherwise continues in force for IT and CT purposes.
110 Interpretation etc		
(2)	242(2), (3), 347(2), (3), 355	Continues in force for CT purposes.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(6)	248(4)	Repealed in part. Otherwise continues in force for CT purposes.
110A Change of residence		
(1)	16(1), (2), (3), (4)	Repealed.
(2)	16(1)	Repealed.
111 Treatment of partnerships		
(1)	871(2)	Continues in force for CT purposes.
(2)	872(2)	Repealed.
(3)	873(1)	Repealed.
(4)	242(2), (3), 347(2), (3), 874(1), (2), (3), (4), (5), 875(1)	Repealed.
(5)	875(2)	Repealed.
(6)	875(3)	Repealed.
(7)	876(1)	Repealed.
(8)	876(1), (2), (3), (4), 877(1), (2), (3), (4)	Repealed.
(10)	871(3)	Repealed.
(11)	871(4)	Repealed.
(12)	877(5)	Repealed.
(13)		Repealed: unnecessary.
112 Partnerships controlled abroad		
(1)	872(3)	Repealed.
(1A)	239(5), 856(2), (4), 878(1), (2), (3)	Repealed.
(1B)	874(6), (7), 876(5)	Repealed.
(4)	879(1), (2)	Continues in force for CT purposes.
(5)	879(3)	Continues in force for CT purposes.
113 Effect, for income tax, of change in ownership of trade, profession or vocation		
(1)	242(2), (3), 347(2), (3)	Repealed.
(2)	71(3), 79(5), 81(2), 170(2), 181(2), 242(2), (3), 347(2), (3), 880(4), (5), (6)	Repealed.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(6)		Repealed.
(7)	255(1), (2), 354(1), (2), (3)	Repealed.
115 Provision supplementary to section 14		
(5)		Repealed in part. Otherwise CT only.
118ZA Treatment of limited liability partnerships		
(1)	883(1)	Continues in force for CT purposes.
(2)	883(2)	Continues in force for CT purposes.
(3)	883(3)	Continues in force for CT purposes.
(4)	883(4)	Continues in force for CT purposes.
119 Rent etc payable in connection with mines, quarries and similar concerns		
(1)	327, 328(1), (2), 329(2), 331(1)	Continues in force for CT purposes.
(3)	328(1), (2), (4)	Continues in force for CT purposes.
120 Rent etc payable in respect of electric line wayleaves		
(1)	337, 338(1), 342	Continues in force for CT purposes.
(1A)	339(1), (2)	Continues in force for CT purposes.
(5)	338(1), (2), (3)	Continues in force for CT purposes.
121 Management expenses of owner of mineral rights		
(1)	332(1), (2)	Repealed.
122 Relief in respect of mineral royalties		
(1)	311(1), (2), 333(1), (2)	Repealed in part. Otherwise continues in force for CT purposes.
(2)	311(2), 333(2)	Repealed in part. Otherwise continues in force for CT purposes.
(4)		Repealed: unnecessary.
(5)	311(3), 334(2), 336	Continues in force for CT purposes.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(6)	311(3), 334(1), (3)	Continues in force for CT purposes.
(7)	311(3), 335(1), (2), (3)	Continues in force for CT purposes.
127 Enterprise allowance		
(1)	203(1), (3)	Continues in force for CT purposes.
127A Futures and options: transactions with guaranteed returns		
		Repealed. Introduces ICTA Sch.5AA.
128 Commodity and financial futures etc: losses and gains		
(1)	806(1)	Repealed.
214 Chargeable payments connected with exempt distributions		
(1)		Repealed in part. See para.91 of Sch.1.
231 Tax credits for certain recipients of qualifying distributions		
(1)	377(1), 388(1), (7)	Continues in force for CT purposes.
(1A)	388(1)	Continues in force for CT purposes.
(3)	388(2)	
(3AA)	388(2), (3), (4)	
(4)	377(1), 388(6)	Continues in force for CT purposes.
232 Tax credits for non-UK residents		
(1)	388(1), (5)	
233 Taxation of certain recipients of distributions and in respect of non-qualifying distributions		
(1)	389(1), (2), (3), 390(1), (2), (3)	
(1A)	389(1), (3), (4), (5), (6)	
(1B)	390(4), (5)	
(2)	390(6), 391(1), (2), (3), (4), (5), (6)	
249 Stock dividends treated as income		
(3)	403(6), (7)	

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(4)	399(1), 400(1), (2), (6), 401(1), (2), 402(1), (2), (3), 403(2), 404(1), (2), (3), (4), (5)	
(5)	400(1), (4), (5), 403(4), (5), 697(1), (2)	
(6)	399(1), 400(1), (3), (6), 401(1), (2), 403(3), 404(1), (2)	
(7)		Repealed. See para.92 of Sch.1.
251 Interpretation of sections 249 and 250		
(1)	400(6), 401(2), 403(7)	
(2)	402(1), (2), (3), (4)	
(3)	402(4), (5)	
(5)	402(5)	
(6)	402(5)	
251A Application of sections 251B and 251C		
(1)	384(1)	Repealed.
(2)	384(2), (3), (4)	Repealed.
(3)	384(5)	Repealed.
251B Treatment of cash dividend retained and then later paid out		
(1)	376(2), 377(2), 385(1), (2), (3)	Repealed.
(2)	385(2)	Repealed.
(3)	385(4)	Repealed.
251C Charge on dividend shares ceasing to be subject to plan		
(1)	376(2), 377(2), 386(1), (2), (3), (4)	Repealed.
(2)	386(3)	Repealed.
(3)	386(5)	Repealed.
(4)	387(1), (2)	Repealed.
(5)	387(3)	Repealed.
(6)	375(5)	Repealed.
251D Interpretation of sections 251A to 251C		
(1)	384(6)	Repealed.
(2)	384(7)	Repealed.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	385(2), 386(3)	Repealed.
307 Withdrawal of relief		
(1)		Repealed in part. Reference to Schedule D.
314 Divers and diving supervisors		
(1)	4(3), 14(1), (2), (3)	Repealed.
(2)	14(2)	Repealed.
322 Consular officers and employees		
(1)	799(1), (2), (3), (4), Sch.1 paras.434, 436	Repealed.
(1A)	799(1), Sch.1 paras.434, 436	Repealed.
(3)	799(5), Sch.1 paras.434, 436	Repealed.
(4)	799(1), (5), Sch.1 paras.434, 436	Repealed.
(5)	800(1), (2), (3), (4), Sch.1 paras.434, 436	Repealed.
324 Designated international organisations		
(1)	802(5), (6), (7)	Repealed.
(2)	802(1), (2), (3), (4)	Repealed.
325 Interest on deposits with National Savings Bank		
	727(1), (2), 810(2)	Repealed.
326 Interest etc under contractual savings scheme		
(1)	738(1), (3), (4), 740(2), (4), (5), (6)	Repealed.
(2)	739(2), (3), 740(2), 741(1)	Repealed.
(3)	739(2), 740(5), 741(1)	Repealed.
(4)	739(2), 740(4), 741(1)	Repealed.
(5)	739(2), 740(6), 741(1)	Repealed.
(6)	738(1), 743(1)	Repealed.
(7)	743(1)	Repealed.
(8)	743(2)	Repealed.
(9)		Repealed. Inserts Sch.15A.
326A Tax exempt special savings accounts		
(1)		Repealed: unnecessary.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)		Repealed: unnecessary.
(3)		Repealed: unnecessary.
(4)		Repealed: unnecessary.
(5)		Repealed: unnecessary.
(6)		Repealed: unnecessary.
(7)		Repealed: unnecessary.
(8)		Repealed: unnecessary.
(9)		Repealed: unnecessary.
(10)		Repealed: unnecessary.
326B Loss of exemption for special savings account		
(1)		Repealed: unnecessary.
(2)		Repealed: unnecessary.
(2A)		Repealed: unnecessary.
(3)		Repealed: unnecessary.
326BB Follow-up TESSAs		
(1)		Repealed: unnecessary.
(2)		Repealed: unnecessary.
(3)		Repealed: unnecessary.
(4)		Repealed: unnecessary.
326C Tax exempt special savings accounts: supplementary		
(1)		Repealed: unnecessary.
(1A)		Repealed: unnecessary.
(1B)		Repealed: unnecessary.
(2)		Repealed: unnecessary.
326D Tax exempt special savings accounts: tax representatives		
(1)		Repealed: unnecessary.
(2)		Repealed: unnecessary.
(3)		Repealed: unnecessary.
(4)		Repealed: unnecessary.
(5)		Repealed: unnecessary.
(6)		Repealed: unnecessary.
(7)		Repealed: unnecessary.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(8)		Repealed: unnecessary.
(9)		Repealed: unnecessary.
(10)		Repealed: unnecessary.
(11)		Repealed: unnecessary.
(12)		Repealed: unnecessary.
327 Disabled person's vehicle maintenance grant		
	807(1), (2)	Repealed.
327A Payments to adopters		
(1)	778, 779, 780	Repealed.
(2)	781	Repealed.
329 Interest on damages for personal injuries		
(1)	785(1), (3)	Repealed.
(2)	785(1)	Repealed.
(3)	785(2)	Repealed.
(4)	785(3)	Repealed.
(3)	785(2)	Repealed.
329AA Personal injury damages in the form of periodical payments		
(1)	765(1), 767	Repealed.
(2)	767, 768(1), (2), (3)	Repealed.
(3)	765(1), (3), 767	Repealed.
(4)	768(1), (2), (3)	Repealed.
(5)	765(5), 766(3)	Repealed.
(6)	765(4)	Repealed.
(7)	765(1), (2), (6), 767	Repealed.
(8)		Repealed: unnecessary.
329AB Compensation for personal injury damages under statutory or other schemes		
(1)	766(1), 767	Repealed.
(2)	766(3)	Repealed.
331 Scholarship income		
(1)	804(1)	Repealed.
(2)	804(3)	Repealed.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
331A Student loans: certain interest to be disregarded		
(1)	787(1)	
(2)	787(2)	
332 Expenditure and houses of ministers of religion		
(3)	156(1), (2), (3), (4)	Repealed.
332A Venture capital trusts: relief		
		Repealed in part. Inserts Sch.15B.
333 Personal equity plans		
(1)	730(1)	Repealed.
(1A)	731(2), 732(2)	Repealed.
(2)	730(1), (3), (5)	Repealed.
(3)	730(3), (4), 731(1), (3), (4), 732(1), (2), (3), 737(3)	Repealed.
(4)	735(1), (2), (3), (4), (5), (6), (7), (8), 736(1), (2), (3), (4), (5), (6), 737(1), (2)	Repealed.
(5)		Repealed: unnecessary.
333A Personal equity plans: tax representatives		
(1)	733(1)	Repealed.
(2)	733(1), 734(2)	Repealed.
(3)	734(3)	Repealed.
(4)	734(4)	Repealed.
(5)	734(2)	Repealed.
(6)	733(3)	Repealed.
(7)	734(5)	Repealed.
(8)	734(5)	Repealed.
(9)	734(6)	Repealed.
(10)	734(6)	Repealed.
(11)	733(1), (2)	Repealed.
(12)	733(2)	Repealed.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
333B Involvement of insurance companies with plans and accounts		
(4)	733(2)	Repealed in part. Otherwise continues in force for CT purposes.
(9) (“insurance company”)	733(4)	Continues in force for CT purposes.
(9) (“section 333 business”)		Repealed. Cross reference to s.333.
337 Company beginning or ceasing to trade		
(1)	17	Continues in force for CT purposes.
(2)	355	Continues in force for CT purposes.
347A General rule		
(1)	761(1)	Continues in force for CT purposes.
(2)	761(1), (2), 762, 763(1), (2), (3), (4), (5), 864(1), (3), Sch.2 para.91	Continues in force for CT purposes.
(3)	761(3), 764(6)	Continues in force for CT purposes.
(4)	764(1), (2)	Continues in force for CT purposes.
(5)	864(1)	Continues in force for CT purposes.
(6)	761(4)	Continues in force for CT purposes.
348 Payments out of profits or gains brought into charge to income tax: deduction of tax		
(1)	477, 594(2), 625, 651(1), (2)	Repealed in part.
(2)	651(1), (2)	
349B The conditions mentioned in section 349A(1)		
(5)		Repealed. Cross reference to ICTA s.326A.
368 Exclusion of double relief etc		
(4)	55(1), (2)	Repealed.
(5)	55(3)	

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
382 Provisions supplementary to sections 380 and 381		
(3)		Repealed in part. Reference to Schedule D.
384 Restrictions on right of set-off		
(8)		Repealed in part. Reference to Schedule D.
384A Restriction of set-off of allowances against general income		
(6)		Repealed in part. Reference to Schedule D.
385 Carry-forward against subsequent profits		
(4)		Repealed in part. Reference to Schedule D.
386 Carry-forward where business transferred to a company		
(1)		Repealed in part. Reference to Schedule D.
388 Carry-back of terminal losses		
(1)		Repealed in part. Reference to Schedule D.
(4)		Repealed in part. Reference to Schedule D.
390 Treatment of interest as a loss for purposes of carry-forward and carry-back		
		Repealed in part. Reference to Schedule D.
399 Dealings in commodity futures etc: withdrawal of loss relief		
(1A)		Repealed. Cross-reference to Sch.5AA.
401 Relief for pre-trading expenditure		
(1)	58(2)	Continues in force for CT purposes.
421 Taxation of borrower when loan under section 419 released etc		
(1)	405(1), 406(1), (2), (3), 407(1), 411(1), (2), (3), (4), (5)	Continues in force for CT purposes.
(2)	406(3), 409(1), (2), (3), (4), 410(1), (2), 697(1), (2)	Continues in force for CT purposes.
(3)	408(1), (2), (3), (4), (5), (6)	Continues in force for CT purposes.
(4)	405(5)	Continues in force for CT purposes.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
434 Franked investment income etc		
(1A)		Repealed. Cross reference to Schedule F.
468 Authorised unit trusts		
(11)	379(2), (3), (4)	
(14)	367(2), (3), (4), 379(2), (3), (4)	
468H Interpretation		
(2)	368(1), 371, 380(1), 383	
(3) (“distribution accounts”)	368(1), 371, 380(1), 383	
(3) (“distribution period”)	368(1), 371, 380(1), 383	
(4)	367(2), (3), (4), 370(2), (3), (4), 379(2), (3), (4), 382(2), (3), (4)	
(6)	366(7), 368(1), 369(7), 371, 378(5), 380(1), 381(6), 383	
468J Dividend distributions		
(1)	378(1), (3), 381(1), (3)	
(2)	378(1), (3), (4), 379(2), (3), (4), 381(1), (3), (4), (5), 382(2), (3), (4)	
468L Interest distributions		
(1)	366(1), (3), 369(1), (3), (5)	
(1A)	366(6), 369(6)	
(2)	366(1), (3), (4), (5), 367(2), (3), (4), 369(1), (3), (5), 370(2), (3), (4)	
469 Other unit trusts		
(3)	591(1), (2), 592(1), (2), 593, 594(1)	
(4)	591(2), 592(1), (2)	
(5)	592(3), (4)	
(6)	592(5), (6), (7)	
(10)	462(2)	

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
473 Conversion etc of securities held as circulating capital		
(1)	148(1)	Continues in force for CT purposes.
(2)	148(2)	Continues in force for CT purposes.
(2A)	148(3)	Continues in force for CT purposes.
(3)	148(4)	Continues in force for CT purposes.
(4)	148(5), (6)	Continues in force for CT purposes.
(6)	148(8)	Continues in force for CT purposes.
(7)	148(7)	Repealed.
477A Building societies: regulations for deduction of tax		
(5)	360(3)	
(6)	360(3)	
(9)	360(3), 365(1), (3)	
480C Relevant deposits: computation of tax on interest		
		Repealed.
486 Industrial and provident societies and co-operative associations		
(1)	360(3), 372(1)	Continues in force for CT purposes.
(4)	360(3), 372(1), 856(1), (2)	Continues in force for CT purposes.
(9)	372(1), (2)	Continues in force for CT purposes.
(12)	372(1), (2), (3), (4), (5)	Continues in force for CT purposes.
491 Distribution of assets of body corporate carrying on mutual business		
(1)	106(1), (4)	Continues in force for CT purposes.
(2)	106(5)	Continues in force for CT purposes.
(3)	106(1), (2), (3)	Continues in force for CT purposes.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(4)	106(1), (2)	Repealed in part. Otherwise continues in force for CT purposes.
(5)	106(3)	Repealed.
(6)	106(3)	Continues in force for CT purposes.
(7)	106(3)	Continues in force for CT purposes.
(8)	106(1)	Continues in force for CT purposes.
(10)	106(1), (2), (3)	Repealed in part. Otherwise continues in force for CT purposes.
(11)	106(7)	Continues in force for CT purposes.
492 Treatment of oil extraction activities etc for tax purposes		
(1)	15(1), (2)	Continues in force for CT purposes.
502 Interpretation of Chapter V		
(1) ("oil extraction activities")	15(3)	Continues in force for CT purposes.
(1) ("oil rights")	15(3)	Continues in force for CT purposes.
503 Letting of furnished holiday accommodation treated as a trade for certain purposes		
(1)		Repealed in part. See paras.147 and 149 of Sch.1. Otherwise continues in force for CT purposes.
(2)		See paras.147 and 149 of Sch.1.
(3)		See paras.147 and 149 of Sch.1.
504 Supplementary provisions		
(2)	315(2), (3)	Continues in force for CT purposes.
(3)	315(3), 317(1), (2), (3), (4), (5), (6)	Continues in force for CT purposes.
(4)	316(2), (3), (4), 317(2), (3), (5)	Repealed.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(6)	318(1), (2)	Repealed in part. Otherwise continues in force for CT purposes.
(6A)	318(6)	Repealed in part. Otherwise continues in force for CT purposes.
(7)	318(3), (4)	Repealed in part. Otherwise continues in force for CT purposes.
(8)	318(5)	Repealed in part. Otherwise continues in force for CT purposes.
(9)	315(1)	Continues in force for CT purposes.
505 Charities: general		
(1)		Repealed in part. See para.150 of Sch.1.
506 Qualifying expenditure and non-qualifying expenditure		
(1) ("charity")	898(1)	Continues in force for CT purposes.
514 Funds for reducing the national debt		
	803	Repealed.
524 Taxation of receipts from sale of patent rights		
(1)	636(1), (2), 637(1), (2), 638, 639(2), (4)	Continues in force for CT purposes.
(2)	639(3), (5), (6)	Continues in force for CT purposes.
(2A)	639(6)	Repealed in part. Otherwise continues in force for CT purposes.
(3)	636(1), (2), 637(1), (2), 638, 640(1), 641(1), 644(1)	Continues in force for CT purposes.
(4)	640(2), (3), (4), 641(2), (3), (4), 644(3), 645(1), (2), (3)	Repealed.
(5)	636(3)	Continues in force for CT purposes.
(6)		Repealed in part. Otherwise CT only.
(7)	637(1), (2), (4)	Continues in force for CT purposes.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(8)	637(3)	Continues in force for CT purposes.
(9)	644(2), 645(1)	Continues in force for CT purposes.
525 Capital sums: death, winding up or partnership change		
(1)	642(1), 643(1), (2), 882(5)	Continues in force for CT purposes.
(2)	642(2), (3), (4), 882(8), (9)	Repealed.
(3)	882(1), (2), (3), (4)	Continues in force for CT purposes.
(4)	882(6), (7)	Continues in force for CT purposes.
526 Relief for expenses		
(1)	649(1), (3), (4), 650(2)	Continues in force for CT purposes.
(2)	649(1), (2), (5), 650(2)	Repealed.
528 Manner of making allowances and charges		
(2)	649(1), 650(1), (2), (3)	Repealed
(3)		Repealed in part. Otherwise CT only.
(3A)	650(5)	Repealed in part. Otherwise continues in force for CT purposes.
531 Provisions supplementary to section 530		
(1)	190(1), (2)	Continues in force for CT purposes.
(2)	190(3), 191(1)	Continues in force for CT purposes.
(3)	190(4), (5), 191(2), (3), (5)	Continues in force for CT purposes.
(4)	632(1), 633(2), (3), 635	Continues in force for CT purposes.
(5)	634(2), (3)	Continues in force for CT purposes.
(7)	190(6), (8), 191(4), 633(4), (5), 898(7)	Continues in force for CT purposes.
(8)	190(1), 632(1), (2)	Continues in force for CT purposes.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
532 Application of Capital Allowances Act		
	652(1), (2), 653(1), (2), (3), (4), 654(1), (2), (3), (4), (5), 655(1), (2), (3), (4), 656(1), (2), 657, 898(7)	Continues in force for CT purposes.
533 Interpretation of sections 520 to 532		
(1) ("income from patents")	650(4)	Continues in force for CT purposes.
(1) ("patent rights")	636(4)	Continues in force for CT purposes.
(1) ("United Kingdom patent")	636(2)	Continues in force for CT purposes.
(2)	646(1), (2)	Continues in force for CT purposes.
(3)	646(3), (4)	Continues in force for CT purposes.
(4)	648(1), (2), (3)	Continues in force for CT purposes.
(5)	647(1), (2), (3)	Continues in force for CT purposes.
(6)	647(1)	Continues in force for CT purposes.
(7)	190(7), 632(4), (5)	Continues in force for CT purposes.
539 Introductory		
(1)	518(1)	Continues in force for CT purposes.
(2)	523(1), (2), (3), (4), 524(1), (2), (3), 525(1), (3), 528(1), (2)	Continues in force for CT purposes.
(3)	528(3)	Continues in force for CT purposes.
(3) ("assignment")	898(5)	Continues in force for CT purposes.
(3) ("capital redemption policy")	518(2)	Continues in force for CT purposes.
(3) ("charitable trust")	589(1)	Continues in force for CT purposes.
(3) ("excepted group life policy")	525(3)	Continues in force for CT purposes.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3) (“friendly society”)	589(1)	Continues in force for CT purposes. Continues in force for CT purposes.
(3) (“group life policy”)	525(2)	Continues in force for CT purposes.
(3) (“life annuity”)	518(2)	Continues in force for CT purposes.
(3) (“non-charitable trust”)	589(1)	Continues in force for CT purposes.
(3A)	550(2)	Continues in force for CT purposes.
(4)	529(1), 545	Continues in force for CT purposes.
(5)	Sch.2 para.52(1)	Continues in force for CT purposes.
(6)	Sch.2 para.52(2)	Continues in force for CT purposes.
(7)	Sch.2 para.52(3)	Continues in force for CT purposes.
(9)	546(7), Sch.2 paras.63(2), (3), 64(2), (3)	Continues in force for CT purposes.
539A The conditions for being an excepted group life policy		
(1)	526(2), (3), (4), (6), 527(2), (3), (5)	Continues in force for CT purposes.
(2)	526(2)	Continues in force for CT purposes.
(3)	526(3)	Continues in force for CT purposes.
(4)	526(4), (5)	Continues in force for CT purposes.
(5)	526(6)	Continues in force for CT purposes.
(6)	527(2)	Continues in force for CT purposes.
(7)	527(3), (4), 898(6)	Continues in force for CT purposes.
(8)	527(4), (5), (6)	Continues in force for CT purposes.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
540 Life policies: chargeable events		
(1)	507(1), 529(1), 530(2), (3), (5), 543(1), 552(2), (3), (4), (5), 554(1), (4)	Continues in force for CT purposes.
(3)	Sch.2 para.58(1), (2)	Continues in force for CT purposes.
(4)	532	Continues in force for CT purposes.
(5)	530(6)	Continues in force for CT purposes.
(5A)	530(2), (3), (4), Sch.2 para.63(1)	Continues in force for CT purposes.
(6)	587(1)	Continues in force for CT purposes.
541 Life policies: computation of gain		
(1)	506(1), 536(2), (3), 537(1), 538(1), (2), (5), (7), 539(1), 552(2), (3), (4), (5)	Repealed in part. Otherwise continues in force for CT purposes.
(2)	538(1), (2)	Continues in force for CT purposes.
(3)	538(6), 898(6)	Continues in force for CT purposes.
(3A)	540(4)	Continues in force for CT purposes.
(4A)	541(1), (2)	Continues in force for CT purposes.
(4B)	541(4), (5), (7)	Continues in force for CT purposes.
(4C)	541(3), (7)	Continues in force for CT purposes.
(4D)	541(6), (7)	Continues in force for CT purposes.
(5)	536(2), (3), (5), (6), 537(1), (2), 539(1), (2), 540(3), (6)	Continues in force for CT purposes.
(6)	Sch.2 para.61	Continues in force for CT purposes.
542 Life annuity contracts: chargeable events		
(1)	507(1), 529(1), 543(1), 552(2), (3), (4), (5), 554(1), (4)	Continues in force for CT purposes.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)	529(1), 538(1), (2), 544(3), 545, Sch.2 para.55	Continues in force for CT purposes.
(3)	Sch.2 para.58(1), (2)	Continues in force for CT purposes.
(4)	532	Continues in force for CT purposes.
543 Life annuity contracts: computation of gain		
(1)	506(1), 536(2), (3), 537(1), 538(1), (2), (5), 539(1), 552(2), (3), (4), (5), 589(2), (3)	Repealed in part. Otherwise continues in force for CT purposes.
(2)	538(5), (6), 898(6)	Continues in force for CT purposes.
(2A)	540(4)	Continues in force for CT purposes.
(3)	536(2), (3), 537(1), 539(1)	Continues in force for CT purposes.
544 Second and subsequent assignment of life policies and contracts		
(3)	589(2), (3), Sch.2 para.58(1), (2), (3), (4), (5)	Continues in force for CT purposes.
(4)	532	Continues in force for CT purposes.
(5)	Sch.2 para.58(5), (8)	Continues in force for CT purposes.
(6)	Sch.2 para.58(6)	Continues in force for CT purposes.
(7)	Sch.2 para.58(7)	Continues in force for CT purposes.
(8)	Sch.2 para.58(9)	Continues in force for CT purposes.
545 Capital redemption policies		
(1)	507(1), 529(1), 531, 543(1), 552(2), (3), (4), (5), 554(1), (4)	Continues in force for CT purposes.
(2)	532	Continues in force for CT purposes.
(3)	506(1), 536(2), (3), (5), (6), 537(1), (2), 538(1), (2), (5), 539(1), (2), 540(3), (4), (6), 552(2), (3), (4), (5)	Continues in force for CT purposes.
(4)	536(2), (3), 537(1), 539(1), 540(5)	Continues in force for CT purposes.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
546 Calculation of certain amounts for purposes of sections 540, 542 and 545		
(1)	543(1), (2), 552(2), (3), (4), (5), (6), 553(1), 554(1), 555(3), 589(2), (3), Sch.2 para.56(1), (2), (3), (4), (5), (6)	Continues in force for CT purposes.
(2)	552(2), (3), (4), (5)	Continues in force for CT purposes.
(3)	552(2), (3), (4), (5)	Continues in force for CT purposes.
(4)	544(1), (3), (4), (5), 554(4)	Continues in force for CT purposes.
(5)	552(6), 555(3)	Continues in force for CT purposes.
(6)	553(4)	Continues in force for CT purposes.
546A Treatment of certain assignments etc involving co-ownership		
(1)	550(1), (3), (4), (5), (6), (7), (8)	Continues in force for CT purposes.
(2)	550(1)	Continues in force for CT purposes.
(3)	550(6), (7), (8), 551(2), (3), (4), (5), (6)	Continues in force for CT purposes.
(4) ("old share")	551(2), (3), (4)	Continues in force for CT purposes.
(4) ("new share")	551(2), (4)	Continues in force for CT purposes.
546B Special provision in respect of certain section 546 excesses		
(1)	554(1), 559(1)	Continues in force for CT purposes.
(1A)	530(3), (5)	Continues in force for CT purposes.
(2)	554(1), (2), (3), 559(1)	Continues in force for CT purposes.
(3)	554(1)	Continues in force for CT purposes.
(4) ("year")	544(1)	Repealed in part. Otherwise continues in force for CT purposes.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
546C Charging the section 546 excess to tax where section 546B applies		
(1)	555(1), (2)	Continues in force for CT purposes.
(2)	553(4), 555(1), (2), 556(2), (3), (4), 557(1), (3), (4)	Continues in force for CT purposes.
(3)	553(4), 555(3), 556(2), (3), (4), 557(1), (3), (4)	Continues in force for CT purposes.
(4)	555(4)	Continues in force for CT purposes.
(5)	555(1), (2), 557(3)	Continues in force for CT purposes.
(6)	553(4), 556(2), (3), (4), 557(1), (2), (3)	Continues in force for CT purposes.
(7)	507(1), 529(1), 557(2), 559(1)	Continues in force for CT purposes.
(8)	508(2), 559(3), (4)	Repealed in part. Otherwise continues in force for CT purposes.
(9)	555(5), 559(5)	Continues in force for CT purposes.
(10)	544(1), (3), (4), (5)	Continues in force for CT purposes.
546D Modification of s 546 for final year ending with terminal charging event		
(1)	558(1), (4)	Continues in force for CT purposes.
(2)	558(3)	Continues in force for CT purposes.
(3)	558(1), (2), (4)	Continues in force for CT purposes.
(4)	558(4)	Continues in force for CT purposes.
(5)	558(4), (5)	Continues in force for CT purposes.
(6)	558(1), (2), (4)	Continues in force for CT purposes.
547 Method of charging gain to tax		
(1)	506(1), 508(1), 510(1), (2), (3), (4), 511(4), (5), 512(1), (2), (3), (4), (5), (6), 513(1), 697(1), (2)	Repealed in part. Otherwise continues in force for CT purposes.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)	552(2), (3), (4), (5), 572(1), (2)	Continues in force for CT purposes.
(4)	509(3), 513(6)	Continues in force for CT purposes.
(4A)	Sch.2 paras.68(1), 70(1)	Repealed.
(5)	575(1), (2), (3), (4), (5), (6), (7)	Repealed.
(5AA)	575(1), (2)	Repealed.
(5A)	521(3), (4), 576(1), (3), Sch.2 paras.54, 65(1), (3)	Repealed.
(6)	506(1), 576(1), (3), Sch.2 para.65(2)	Repealed.
(6A)	577(1), (2), (3), (4), (5), 578(2), (3), (4), (5), (6), (7), 579(2)	Repealed.
(7)	576(1), (3), 589(1)	Repealed.
(7A)	511(1), (2), (3)	Repealed.
(9)	512(1), (2), (3), (5), (6), (7)	Repealed.
(9A)	512(7)	Repealed.
(10)	513(1), (2), (3)	Repealed.
(11)	513(1), (2), (4)	Repealed.
(12)	513(5)	Repealed.
(13) ("basic life assurance and general annuity business")	521(4), 577(5)	Repealed.
(13) ("foreign institution")	509(7)	Repealed.
(14)	510(5)	Repealed.
547A Method of charging gain to tax: multiple interest		
(1)	509(5), 514(1), (3), (4), (5)	Continues in force for CT purposes.
(2)	514(7)	Continues in force for CT purposes.
(3)	515(2), (3), (4), (5), (6), (7)	Continues in force for CT purposes.
(4)	509(5), 514(3), (4), (5)	Continues in force for CT purposes.
(5)	516(2), (3), (4), (5)	Continues in force for CT purposes.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(6)	517(1), (2)	Continues in force for CT purposes.
(7)	517(4), (5)	Continues in force for CT purposes.
(8)	517(6), (7)	Continues in force for CT purposes.
(9)	517(5)	Continues in force for CT purposes.
(10)	517(3)	Continues in force for CT purposes.
(11)	516(1)	Continues in force for CT purposes.
(12)	516(7)	Continues in force for CT purposes.
(13)	516(7)	Continues in force for CT purposes.
(14)	514(6)	Continues in force for CT purposes.
(15) ("foreign institution")	509(7)	Continues in force for CT purposes.
(16)	515(7), 516(6)	Continues in force for CT purposes.
548 Deemed surrender of certain loans		
(1)	537(1), 539(1), 545, 546(1), (2), (3), (4), (5), (6), 552(2), (3), (4), (5), 553(2), Sch.2 para.53	Continues in force for CT purposes.
(2)	539(1), 589(2), (3)	Continues in force for CT purposes.
(3)	546(7), 547(1), (2), (3), 548(1), (2), (3)	Continues in force for CT purposes.
(3A)	Sch.2 para.64(1)	Continues in force for CT purposes.
(4)	544(3), (4), (5)	Continues in force for CT purposes.
549 Certain deficiencies allowed as deductions		
(1)	552(2), (3), (4), (5), 584(1), 585(1), (2), (3), (4), 586(2), (3), (4)	Repealed.
(2)	584(3), (4), (5), (6), Sch.2 para.65(4)	Repealed.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	544(3), (4), (5)	Repealed.
550 Relief where gain charged at a higher rate		
(1)	580(1), (3), (4)	Repealed.
(2)	580(1), (2), (3), (4), 581(1), 582	Repealed.
(3)	581(1), 582	Repealed.
(4)	573(5), (6), 581(4), (5)	Repealed.
(5)	581(2), (7)	Repealed.
(5A)	581(3)	Repealed.
(6)	582	Repealed.
(7)	580(3), (4), (5)	Repealed.
551 Right of individual to recover tax from trustees		
(1)	583(1), (2), (3)	Repealed.
(2)	583(4)	Repealed.
(3)	583(5), (6)	Repealed.
553 Non-resident policies and off-shore capital redemption policies		
(1)	530(7), 588(1), (2)	Continues in force for CT purposes.
(2)	519(4)	Continues in force for CT purposes.
(3)	573(1), (2), (3), (4)	Continues in force for CT purposes.
(4)	573(5), (6)	Continues in force for CT purposes.
(5)	574(1), Sch.2 para.62(1), (2), (3)	Continues in force for CT purposes.
(5A)	574(1), Sch.2 para.66(1), (2)	Continues in force for CT purposes.
(6)	506(1), 511(1), 576(1), (3)	Repealed.
(6A)	577(1), (2), (3), (4), (5), 578(2), (3), (4), (5), (6), (7), 579(2)	Repealed.
(7)	576(5), (6)	Repealed.
(7A)	511(1), (2), (3)	Repealed.
(8)	581(6), (8)	Repealed.
(9)	581(6)	Repealed.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(10) ("new offshore capital redemption policy")	521(3), Sch.2 paras.60, 69	Continues in force for CT purposes.
553A Overseas life assurance business		
(1)	521(3), Sch.2 paras.59(1), 67(1)	Continues in force for CT purposes.
(2)	519(5)	Continues in force for CT purposes.
(3)	576(5), (6)	Repealed.
(4) ("overseas policy")	521(3), Sch.2 paras.59(1), 67(1)	Continues in force for CT purposes.
(5)	576(5), (6)	Continues in force for CT purposes.
(6)	Sch.2 para.67(2), (3)	Continues in force for CT purposes.
553B Overseas life assurance business: capital redemption policies		
(1)	521(3), Sch.2 para.69	Continues in force for CT purposes.
(2) ("overseas policy")	521(3), Sch.2 para.69	Continues in force for CT purposes.
(3)	521(3), Sch.2 para.69	Continues in force for CT purposes.
553C Personal portfolio bonds		
(1)	571(1)	Continues in force for CT purposes.
(3)	571(1)	Continues in force for CT purposes.
(4)		Repealed in part. Otherwise unnecessary for IT purposes and continues in force for CT purposes.
(6)	571(2)	Continues in force for CT purposes.
(7)	571(1)	Continues in force for CT purposes.
(9)	571(3)	Continues in force for CT purposes.
(10) ("holder")	561(5), 564(5), 566(5)	Continues in force for CT purposes.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(11)	898(6)	Continues in force for CT purposes.
554 Borrowings on life policies to be treated as income in certain cases		
(1)		Repealed: unnecessary.
(2)		Repealed: unnecessary.
(3)		Repealed: unnecessary.
555 Payment of tax		
(1)	12(1), (6)	
556 Activity treated as trade etc and attribution of income		
(1)	12(2), (3), (4), (6)	Repealed.
(2)	12(3)	Repealed in part.
(3)	13(2)	Repealed in part.
(4)	12(2), (3), 13(2)	
(5)	12(4), (6)	
557 Charge on profits		
(1)	12(5), (6)	Repealed.
(2)	13(3)	Repealed.
(3)	13(4)	Repealed.
(4)	12(5), 13(3)	Repealed.
577 Business entertaining expenses		
(1)	47(1), 889(3)	Continues in force for CT purposes.
(3)	48(1), (2), 49(1), (2), 889(4)	Continues in force for CT purposes.
(5)	47(3), 48(1), (4), 49(1), (5), 889(3), (4)	Continues in force for CT purposes.
(7)	47(1), (3), 48(5), 889(3), (4)	Continues in force for CT purposes.
(8)	47(1), (3), 49(1), (4), 889(3), (4)	Continues in force for CT purposes.
(8A)		Repealed in part. Otherwise applies to CT only.
(9)	49(1), (6)	Continues in force for CT purposes.
(10)	48(1), (3), 49(1), (3), 889(4)	Continues in force for CT purposes.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
577A Expenditure involving crime		
(1)	56(1), 890(2)	Continues in force for CT purposes.
(1A)	56(2), 890(3)	Continues in force for CT purposes.
578 Housing grants		
(1)	797(1), (2)	Continues in force for CT purposes.
(2)	797(3)	Continues in force for CT purposes.
578A Expenditure on car hire		
(1)	50(1)	Continues in force for CT purposes.
(2)	50(1)	Continues in force for CT purposes.
(2A)	52(1)	Continues in force for CT purposes.
(2B)	52(2)	Continues in force for CT purposes.
(3)	50(2)	Continues in force for CT purposes.
(4)	50(3), (4)	Continues in force for CT purposes.
578B Expenditure on car hire: supplementary		
(1)	51(1)	Continues in force for CT purposes.
(2)	51(2), (4), (5)	Continues in force for CT purposes.
(3)	51(3)	Continues in force for CT purposes.
(4)	50(5)	Continues in force for CT purposes.
579 Statutory redundancy payments		
(2)	78(1), 79(1), (2), (3), (4), (5), (6)	Continues in force for CT purposes.
(5)	78(1), 80(1), (2), (3)	Continues in force for CT purposes.
(6)	82(1), (2), (3)	Continues in force for CT purposes.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
580 Provisions supplementary to section 579		
(1)	78(2), 79(3), 81(1), (4), 82(3)	Continues in force for CT purposes.
580A Relief from tax on annual payments under certain insurance policies		
(1)	769(1)	Repealed.
(2)	769(1), 771(1), 773(1), 774(1)	Repealed.
(3)	770(1), (2)	Repealed.
(4)	771(2), (3), (4)	Repealed.
(5)	772(1), (2), (3)	Repealed.
(6)	769(1)	Repealed.
(7)	777(1), (2), (3)	Repealed.
(8)	775(1), (2), (3)	Repealed.
(9)	776	Repealed.
(10)	770(3)	Repealed.
580B Meaning of "self-contained" for the purposes of s 580A		
(1)	773(4), 774(4)	Repealed.
(2)	773(1), (2), (3)	Repealed.
(3)	774(1), (2), (3)	Repealed.
(4)		Repealed: unnecessary.
581 Borrowing in foreign currency by local authorities and statutory corporations		
(1)	789(1), (2), 790(1)	
(2)	790(2), (5), (6)	
(3)	789(3)	
(4)	789(1), (2), (3), 790(2), (4), (6)	
(5)	789(4)	
(6)	790(2), (3), (4), (5), (6)	
582 Funding bonds issued in respect of interest on certain debts		
(1)	373(1), (2), 788(1)	Continues in force for CT purposes.
(2)	364	Continues in force for CT purposes.
(3)	373(1)	Continues in force for CT purposes.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(4)	373(3), 788(2)	Continues in force for CT purposes.
583 Inter-American Development Bank		
	801(1), (2), (3), (4)	Repealed.
584 Relief for unremittable overseas income		
(1)	865(1), (3), (4), 866(1)	Continues in force for CT purposes.
(2)	866(1)	Continues in force for CT purposes.
(2A)	867(1), (3), (4), (5), (6)	Continues in force for CT purposes.
(4)	856(3), 868(1), (2), (3), (4)	Continues in force for CT purposes.
(5)	866(3), (4), 867(1), (2), (5), (6)	Continues in force for CT purposes.
(6)	866(5)	Repealed in part. Otherwise continues in force for CT purposes.
(7)	867(8)	Repealed.
(8)	869(1), (2), (3)	Continues in force for CT purposes.
585 Relief from tax on delayed remittances		
(1)	861(1), (2), (3)	Repealed.
(2)		Repealed.
(3)	861(4), (5)	Repealed.
(4)	Sch.2 para.93(1), (2), (4)	Repealed.
(5)		Repealed.
(6)	862(1)	Repealed.
(7)	862(2), (3)	Repealed.
(8)	862(4), (5), (6)	Repealed.
(9)	Sch.2 para.93(3)	Repealed.
587 Disallowance of certain payments in respect of war injuries to employees		
(1)		Repealed in part. See para.201 of Sch.1.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
588 Training courses for employees		
(1)	76(1), (2), (3)	Continues in force for CT purposes.
(3)	76(1), (2)	Continues in force for CT purposes.
(5)	77(1), (2), (3)	Repealed in part. Otherwise continues in force for CT purposes.
(6)	77(4)	Continues in force for CT purposes.
(7)	77(5), (6)	Continues in force for CT purposes.
589A Counselling services for employees		
(1)	75(1), (2)	Continues in force for CT purposes.
(1A)	75(3)	Continues in force for CT purposes.
(7)	75(1)	Continues in force for CT purposes.
(8)	75(1)	Continues in force for CT purposes.
589B Qualifying counselling services etc		
(5)	75(1)	Continues in force for CT purposes.
592 Exempt approved schemes		
(1)	70(8)	Continues in force for CT purposes.
(4)	70(1), (4), (6)	Continues in force for CT purposes.
(5)	70(2)	Repealed in part. Otherwise continues in force for CT purposes.
(6)	70(5)	Continues in force for CT purposes.
(6A)	71(1), (2), (3)	Repealed in part. Otherwise continues in force for CT purposes.
(12)	70(3)	Continues in force for CT purposes.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
656 Purchased life annuities other than retirement annuities		
(1)	753(1)	Continues in force for CT purposes.
(2)	755(4), (5), 757(1), (2), (3), (4), (5), 758(1), (4), 760(1)	Continues in force for CT purposes.
(3)	755(3), (4), (5), (8), 756(1), (2), (3), 758(1)	Continues in force for CT purposes.
(4)	756(4), (5), 758(1), (2), (3), (4), 760(1)	Continues in force for CT purposes.
(5)	759(3), 760(2)	Continues in force for CT purposes.
(6)	759(4), (5), 760(2)	Continues in force for CT purposes.
(7)	756(5), 757(4), (5)	Continues in force for CT purposes.
(8)	757(6)	Continues in force for CT purposes.
(9)	756(6)	Continues in force for CT purposes.
657 Purchased life annuities to which section 656 applies		
(1)	474(1), (2)	Continues in force for CT purposes.
(2)	754(1), (2), (3)	Continues in force for CT purposes.
658 Supplementary		
(1)	759(1), (2), 760(2)	Continues in force for CT purposes.
(2)	760(1)	Continues in force for CT purposes.
(3)	760(1)	Continues in force for CT purposes.
(4)	760(2), (3)	Continues in force for CT purposes.
(5)	759(6)	Continues in force for CT purposes.
660A Income arising under settlement where settlor retains an interest		
(1)	669, 671(1)	Repealed.
(2)	671(2)	Repealed.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	671(3)	Repealed.
(4)	672(1)	Repealed.
(5)	672(2)	Repealed.
(6)	672(3), (4)	Repealed.
(7)		Repealed. Previously repealed FA 2000 Sch.13 para.26(2).
(8)	673(1)	Repealed.
(9)	673(2)	Repealed.
(10)	671(4)	Repealed.
(11)	673(3)	Repealed.
(12)	673(4)	Repealed.
660B Payments to unmarried minor children of settlor		
(1)	674(1)	Repealed.
(2)	674(2)	Repealed.
(3)	675(1), (2)	Repealed.
(3A)	675(3)	Repealed.
(4)	675(4)	Repealed.
(5)	675(5)	Repealed.
(6)	675(6)	Repealed.
660C Nature of charge on settlor		
(1)	666(1), (2)	Repealed.
(1A)	666(3)	Repealed.
(2)	670	Repealed.
(3)		Repealed in part. Otherwise continues in force for IT and CT purposes.
660D Adjustments between settlor and trustees, etc		
(1)	683(1), (2)	Repealed.
(2)	683(3)	Repealed.
(3)	683(5)	Repealed.
660E Application to settlements by two or more settlors		
(1)	682(1)	Repealed.
(2)	682(2)	Repealed.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	682(3)	Repealed.
(4)	682(4)	Repealed.
(5)	682(5)	Repealed.
(6)	682(6)	Repealed.
(7)	682(7)	Repealed.
660F	Power to obtain information	
	684	Repealed.
660G	Meaning of "settlement" and related expressions	
(1)	667(1)	Repealed.
(2)	667(2)	Repealed.
(3)	685(1)	Repealed.
(4)	685(2), (3)	Repealed.
677	Sums paid to settlor otherwise than as income	
(1)	677(1), (2)	Repealed.
(2)	677(3)	Repealed.
(3)	408(1), (2), (3), 677(4)	Repealed.
(4)	678(1), (2)	Repealed.
(5)	678(3)	Repealed.
(6)	677(5)	Repealed.
(7)	666(1), 677(6)	Repealed.
(8)	670	Repealed.
(9)	679(1)	Repealed.
(10)	679(2)	Repealed.
678	Capital sums paid by body connected with settlement	
(1)	680(1)	Repealed.
(2)	680(2), (3)	Repealed.
(3)	681(1)	Repealed.
(4)	681(2)	Repealed.
(5)	681(3)	Repealed.
(6)	680(4)	Repealed.
(7)		Repealed. Previously repealed FA 1995 Sch.17 para.10.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
682	Ascertainment of undistributed income	
(1)	686(1), (2), (3), (4), 687(1)	Repealed.
(2)	687(2)	Repealed.
(3)	687(3)	Repealed.
(4)	687(4)	Repealed.
(5)	687(5)	Repealed.
(6)	687(6)	Repealed.
682A	Supplementary provisions	
(1)	667(1), (2), 682(1), 684, 685(1), (2), (3)	Repealed.
(2)	681(4), 687(7), 898(7)	Repealed.
686	Accumulation and discretionary trusts: special rates of tax	
(5A)		Repealed in part. See para.219 of Sch.1.
688	Schemes for employees and directors to acquire shares	
	786(1), (2)	Repealed.
695	Limited interests in residue	
(1)	692(1), 698(1)	Continues in force for CT purposes.
(2)	688(1), (3), 693(1), (2), 698(1), 707(2), (4), 708(1), 714(3), (5), 715	Continues in force for CT purposes.
(3)	688(1), (3), 693(1), (2), 698(1), 707(3), (4), 708(1), 714(4), (5), 715	Continues in force for CT purposes.
(4)	688(1), (3), 693(1), (2), (3), 694(1), (2), (5), 695(2), 708(1), 710, 715, 856(1), (2)	Repealed in part. Otherwise continues in force for CT purposes.
(5)	718(1), (2), (3)	Continues in force for CT purposes.
(6)		Repealed in part. See para.224 of Sch.1. Otherwise continues in force for CT purposes.
696	Absolute interests in residue	
(1)	698(1)	Continues in force for CT purposes.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)	699(3), (4)	Continues in force for CT purposes.
(3)	688(1), (3), 693(1), (2), 698(1), 701(1), (2), 704(1), (2)	Continues in force for CT purposes.
(3A)	702(1), (2), (3), 704(1), (2)	Continues in force for CT purposes.
(3B)	702(1), (2), (3)	Continues in force for CT purposes.
(4)	693(1), (2), (3), 704(1)	Continues in force for CT purposes.
(5)	701(3), 702(1), (2), (3), 704(2)	Continues in force for CT purposes.
(6)	688(1), (3), 694(1), (2), (5), 695(2), 856(1), (2)	Repealed in part. Otherwise continues in force for CT purposes.
(7)	717(1), (2)	Continues in force for CT purposes.
(8)		Repealed in part. Otherwise CT only.
697 Supplementary provisions as to absolute interests in residue		
(1)	700(1), (2), (3), (5)	Continues in force for CT purposes.
(1A)	700(2), (6)	Continues in force for CT purposes.
(2)	705(1), (2), (3)	Continues in force for CT purposes.
(3)	705(1), (2), (5)	Continues in force for CT purposes.
(4)	711(5), (6)	Repealed in part. Otherwise continues in force for CT purposes.
698 Special provisions as to certain interests in residue		
(1)	690(5)	Continues in force for CT purposes.
(1A)	712(1), 713(1), 714(1), (2), 715	Continues in force for CT purposes.
(1B)	698(2), (3), (4), 712(1), (2), (3), (4), 713(1), (2), (3), (4), (6), 714(3), (4), (5), 715	Continues in force for CT purposes.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)	698(3), 711(1), (2)	Continues in force for CT purposes.
(3)	688(1), (3), 690(3), (4), (6), 693(1), (2), (3), 694(1), (2), (5), 695(2), 698(2), 709, 710, 718(1), (2), (3)	Continues in force for CT purposes.
699 Relief from higher rate tax for inheritance tax on accrued income		
(1)	706(1), (2)	Repealed.
(2)	706(3)	Repealed.
(3)	706(4)	Repealed.
(4)	706(5), (6)	Repealed.
(5)	706(7), (8)	Repealed.
(6)	706(4)	Repealed.
700 Adjustments and information		
(1)	722(1), (2)	Continues in force for CT purposes.
(2)	722(1), (3)	Continues in force for CT purposes.
(3)	722(4)	Continues in force for CT purposes.
701 Interpretation		
(2)	690(1), (4), (6)	Continues in force for CT purposes.
(3)	690(2), (4), (6)	Continues in force for CT purposes.
(3A)	696(1), (2), (3), (4), 703(1), (2), (3), (4), (5), 719(2), (3)	Continues in force for CT purposes.
(4)	898(1)	Continues in force for CT purposes.
(5)	697(6)	Continues in force for CT purposes.
(8)	697(1), (2), (3), (4), (5)	Continues in force for CT purposes.
(9)	691(1), (2), (3)	Continues in force for CT purposes.
(10)	691(1)	Continues in force for CT purposes.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(10A)	691(1), (4), (5)	Continues in force for CT purposes.
(11)	688(4)	Continues in force for CT purposes.
(12)	721(1), (2), (3), (4), (5)	Continues in force for CT purposes.
(13)	692(1)	Continues in force for CT purposes.
702 Application to Scotland		
	692(2), 697(6)	Continues in force for CT purposes.
710 Meaning of "securities", "transfer" etc for purposes of sections 711 to 728		
(2)	415(1), (2)	
(2A)	415(1)	
(3)	415(3), (4), (6)	
(4)	415(5)	
(5)	416(1), 444(7)	
(6)	416(2)	
(7)	470(1)	
(8)	470(2)	
(9)	435(5)	
(10)	470(3)	
(11)	471(1), (2)	
(12)	472(1), (2)	
(13)	416(1), (3), (6), 417(1), 468(4), (5)	
(13A)	468(4), (5)	
711 Meaning of "interest", "transfers with or without accrued interest" etc		
(2)	467(1), (2)	
(3)	468(1)	
(4)	468(1)	
(5)	419(1), 420(1)	
(6)	419(2), (3), (4), 420(2), (3), (4)	
(6A)	444(5), (6)	

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(7)	428(4), (5), 429(4), (5), (6)	
(8)	429(4), (5), (6)	
(9)	466(1), (2)	
712 Meaning of "settlement day" for purposes of sections 711 to 728		
(2)	469(1)	
(3)	469(3)	
(4)	469(4), (5)	
(5)	469(6), (7)	
713 Deemed sums and reliefs		
(1)	428(1)	
(2)	428(1)	
(3)	429(1)	
(4)	428(2), (3), (4), (5), (6)	
(5)	429(3), (4), (5), (6)	
(6)	428(4), (5), (6), 429(4), (5), (6)	
(7)	458(1), (2), (3), (4), (5), 459(2)	
(8)	458(1), (2), (3), (4), (5), 459(2)	
(9)	458(6), 459(5)	
714 Treatment of deemed sums and reliefs		
(1)	424(3), (4), (5), 425(1)	
(2)	412(1), (2), 413(1), (2), 414(1), 424(3), (4), (5), 425(1)	
(3)	424(6), 425(2)	
(4)	424(6), 425(2), 433(1), (2), 792(1)	
(5)	433(1), (2), 792(1), (2)	
715 Exceptions from sections 713 and 714		
(1)	434(2), (3), 435(1), (2), (3), (4), 436(1), (2), (3), (4), 437(1), (2), (3), (4), 438(1), 439(1), (3), (4), 440(1), (2), 441(1), (2), (3), 442	
(2)	434(2), (3), 435(1), (2), 436(1), (2), 437(1), (2), 438(2), 439(1), 440(1), (3), 441(1), (3), 442	
(3)	448(1), (2), (3)	

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(4)	439(1)	
(5)	439(2), (3), (4)	
(6)	434(2), (3), 436(3), 437(3), 443(2), (3), (4), (6), 457(1), (2), (3)	
(7)	435(3), 457(4)	
(8)	435(3), (4), 436(3), 437(3), (4), 439(5), (6)	
716 Transfer of unrealised interest		
(1)	421(1), (2)	
(2)	412(1), (2), 413(1), (2), 418(3), 424(3), (4), (5), (6), 425(1), (2), 430(1), (2), (3)	
(3)	412(1), (2), 413(1), (3), 414(1), 426(1), (2), 427(1), 455(3), (4)	
(4)	794(1), (2), (3), (4), (5), (6)	
(5)	434(2), (3), 435(2), 436(2), 437(2), 438(2), 439(1), (2), (3), 441(1), 442, 443(2), (3), (4), 457(1), (2), (3), 794(1), (2), (3), (4), (5), (6)	
(6)	455(1), (3), (4), (5), 458(1), (2), (3), (4), (5), (6), 459(2), (5)	
717 Variable interest rate		
(1)	423(1)	
(2)	423(1), (2)	
(3)	423(3)	
(6)	431(1), (3), (4)	
(7)	431(1), (3), (4), 436(4), 437(4)	
(8)	416(1), (4), 417(2), 436(4), 437(4)	
(9)	427(3), 431(2)	
(10)	426(1), (2)	
(11)	426(1), (2), 436(4), 437(4)	
718 Interest in default		
(1)	453(1)	
(2)	453(2)	

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
719 Unrealised interest in default		
(1)	454(1), (2), (3)	
(2)	454(1), (2), (3)	
(3)	454(1), (2), (3), 794(1), (2), (3), (4), (5), (6)	
(4)	454(1), (2), (3), (5), 455(1), (3), (4), (5), 459(3), (4), Sch.2 para.47	
720 Nominees, trustees etc		
(1)	460(1), (2), (6), (7)	
(2)	460(3), (4), (5)	
(4)	416(1), 447(1), (2), (3)	
(5)	462(1)	
(6)	461(1), (2), (3), (4)	
(7)	793(1), (2), (3)	
(8)	461(5)	
721 Death		
(2)	432(1), (2), (3), (4)	
(3)	432(5), (6)	
722 Trading stock		
(1)	446(1), (2)	
(2)	446(3), (4), (5), (6)	
722A Gilt strips: deemed transfer		
(1)	444(1), (2)	
(2)	444(1), (2)	
(3)	444(3), (4)	
(4)	444(3), (4)	
(5) ("strip")	444(8), 468(6)	
723 Foreign securities: delayed remittances		
(1)	463(1), (4), 464(1)	
(2)	463(2), 464(2)	
(5)	463(1), (5), 464(1)	
(7)	463(8), 464(5)	

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(8)	463(6)	
726A New issues of securities		
(1)	445(1), (6)	
(2)	423(4), 445(3), (4), (5), 468(1)	
(3)	456(1), (2)	
(4)	456(3)	
(5)	458(1), (2), (3), (4), (5), (6), 459(2), (5)	
(6)	456(4)	
(7)	423(4), 445(2)	
(8)	423(5), 445(1), (6)	
(9)	445(1), (6)	
727 Stock lending		
(2)	449	
727A Exception for sale and repurchase of securities		
(1)	450(1), (2), (3), (4), (5), (6), 451(1), (5), (6)	
(2)	452(1)	
(3)	898(6)	
(4)	452(2), (3), (4)	
(5)	450(1), 451(1), (2), (3), (4)	
730C Exchanges of gilts: traders etc		
(1)	149(1), 150(1)	Repealed.
(2)	149(1), (2), (3), (4)	Repealed.
(3)	150(1), (2), (3)	Repealed.
(4)	149(5), 150(4)	Repealed.
(5)	148(2)	Repealed.
(6)	152(1), (2)	Repealed.
(7)	152(3)	Repealed.
(8)		Repealed. Disapplies s.730C for CT purposes.
(9)	151(1)	Repealed.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
776 Transactions in land: taxation of capital gains		
(3)		Repealed in part. See para.242 of Sch.1.
779 Sale and lease-back: limitation on tax reliefs		
(13)		Repealed in part. See para.244 of Sch.1.
781 Assets leased to traders and others		
(4)		Repealed in part. See para.246 of Sch.1.
817 Deductions not to be allowed in computing profits or gains		
(2)		Repealed in part. See para.254 of Sch.1.
821 Under-deductions from payments made before passing of annual Act		
(1)		Repealed in part. See para.257 of Sch.1.
824 Repayment supplements: individuals and others		
(8)	783	Continues in force for CT purposes.
827 VAT penalties etc		
(1)	885(2), (3)	Continues in force for CT purposes.
(1A)	885(2), (3)	Continues in force for CT purposes.
(1B)	885(2), (3)	Continues in force for CT purposes.
(1C)	885(2), (3)	Continues in force for CT purposes.
(1D)	885(2), (3)	Continues in force for CT purposes.
(1E)	885(2), (3)	Continues in force for CT purposes.
(1E)	885(2), (3)	Continues in force for CT purposes.
(1F)	885(2), (3)	Continues in force for CT purposes.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
830 Territorial sea and designated area		
(3)	893(1)	Repealed in part. See para.261 of Sch.1. Otherwise continues in force for CT purposes.
832 Interpretation of the Tax Acts		
(1)	729(7), 895(1), (2), (4)	Continues in force for CT purposes.
(1) (“authorised unit trust”)	368(1), 371, 380(1), 383	Continues in force for CT purposes.
(1) (“the Board”)	897(2)	Continues in force for CT purposes.
(1) (“distribution”)	23(4)	Continues in force for CT purposes.
(1) (“Ulster Savings Certificates”)	729(7)	Repealed. For CT see para.27 of Sch.1.
(1) (“the year 1988-89”)	898(1)	Continues in force for CT purposes.
(1) (“year of assessment”)	898(1)	Continues in force for CT purposes.
Sch.4A Creative artists: relief for fluctuating profits		
para.1	217(1)	Repealed.
para.2(1)	217(2)	Repealed.
para.2(2)	217(4)	Repealed.
para.3(1)	218(1)	Repealed.
para.3(2)	218(1)	Repealed.
para.4(1)	218(3)	Repealed.
para.4(2)	218(4)	Repealed.
para.4(3)	218(2)	Repealed.
para.5	218(5), (6)	Repealed.
para.6(1)	219(1)	Repealed.
para.6(2)	219(3)	Repealed.
para.6(3)	219(4)	Repealed.
para.6(4)	220(1)	Repealed.
para.7(1)	219(2)	
para.8(1)	220(4)	Repealed.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.8(2)	220(5)	Repealed.
para.10(1)	221(1), (2), (3)	Repealed.
para.10(2)	221(4)	Repealed.
para.11(1)	217(5)	Repealed.
para.11(2)	220(3)	Repealed.
Sch.5 Treatment of farm animals etc for purposes of Case I of Schedule D		
para.1(1)	29(2)	Continues in force for CT purposes.
para.1(2)	29(2), 116(1), (2)	Continues in force for CT purposes.
para.1(3)	116(1)	Continues in force for CT purposes.
para.2(1)	116(2), 126(6)	Continues in force for CT purposes.
para.2(2)	126(1), (4)	Continues in force for CT purposes.
para.2(3)	126(2)	Repealed in part. Otherwise continues in force for CT purposes.
para.2(4)	126(5), (7)	Repealed.
para.2(5)	126(2)	Repealed.
para.2(6)	126(2), (3)	Repealed in part. Otherwise continues in force for CT purposes.
para.3(1)	116(2)	Continues in force for CT purposes.
para.3(2)	119(1), (2), 120(1), (2)	Continues in force for CT purposes.
para.3(3)	120(1), (3), (4), 124(9)	Continues in force for CT purposes.
para.3(4)	121(1), (2), (6), (7)	Continues in force for CT purposes.
para.3(5)	121(8)	Continues in force for CT purposes.
para.3(6)	121(3), (4), (5)	Continues in force for CT purposes.
para.3(7)	124(1), (2), (9)	Continues in force for CT purposes.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.3(8)	123(1), (2), 124(8), 125(1), (7)	Continues in force for CT purposes.
para.3(9)	124(1), (2), (3), (4), (5), (6), (8), 125(1), (2), (3), (4), (5), (6)	Continues in force for CT purposes.
para.3(10)	122(1), (2), (3), (4), (5)	Continues in force for CT purposes.
para.3(11)	124(7)	Continues in force for CT purposes.
para.3(12)	118(3), (4)	Continues in force for CT purposes.
para.4	127(1), (2)	Continues in force for CT purposes.
para.5(1)	129(1), (2), (3), (4), (5)	Continues in force for CT purposes.
para.5(2)	129(6), 898(7)	Continues in force for CT purposes.
para.6(1)	128(1), (2), (6)	Continues in force for CT purposes.
para.6(2)	128(2), (3)	Repealed in part. Otherwise continues in force for CT purposes.
para.6(3)	128(4)	Repealed in part. Otherwise continues in force for CT purposes.
para.6(4)	128(2), (3)	Repealed.
para.6(5)	128(3)	Continues in force for CT purposes.
para.7	29(1)	Continues in force for CT purposes.
para.8(1)	117(3)	Continues in force for CT purposes.
para.8(2)	117(7)	Continues in force for CT purposes.
para.8(3)	117(7), (8)	Continues in force for CT purposes.
para.8(4)	118(5)	Continues in force for CT purposes.
para.8(5)	117(5), (6)	Continues in force for CT purposes.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.8(6)	118(2)	Continues in force for CT purposes.
para.9(1)	29(1), (5), 116(3)	Continues in force for CT purposes.
para.9(1)	29(1), (5), 116(3)	Continues in force for CT purposes.
para.9(2)	29(4), 117(2)	Continues in force for CT purposes.
para.9(3)	118(5)	Continues in force for CT purposes.
para.9(4)	117(2), (4)	Continues in force for CT purposes.
para.10	130(1), (2), (3)	Continues in force for CT purposes.
para.11	131(1), (2)	Continues in force for CT purposes.
Sch.5AA Guaranteed returns on transactions in futures and options		
para.1(1)	599(1), (2), 600(2), 601	Repealed.
para.1(2)	359(1)	Repealed.
para.1(3)		Repealed. Previously repealed by FA 2002 Sch.27 para.14(2).
para.1(4)	600(2)	Repealed.
para.1(5)	611(3)	Repealed.
para.1(6)	611(1), (2), Sch.1 para.320	Repealed.
para.1(7)	Sch.1 para.320	Repealed. Previously repealed by FA 2002 Sch.27 para.14(2).
para.2(1)	603(1), (2), (3), (4)	Repealed.
para.2(2)	603(5), (6)	Repealed.
para.2(3)		Repealed. Previously repealed by FA 2002 Sch.27 para.14(3).
para.3(1)	604(1), (2), (3), (4)	Repealed.
para.3(2)	604(5)	Repealed.
para.3(3)	604(6)	Repealed.
para.4(1)	606(1)	Repealed.
para.4(2)	603(7), 606(2), 610(5)	Repealed.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.4(3)	606(3), (4), (5)	Repealed.
para.4(4)	607(1), (2), (3), (4), (5)	Repealed.
para.4(4A)		Repealed. Previously repealed by FA 2002 Sch.27 para.14(4).
para.4(5)	607(6), Sch.1 para.320	Repealed.
para.4(6) ("future")	602(1)	Repealed.
para.4(6) ("option")	602(2)	Repealed.
para.4(6) ("traded option")	602(2), 606(5)	Repealed.
para.4A(1)	608(1), (2), (3), (8)	Repealed.
para.4A(2)	608(4), (6)	Repealed.
para.4A(3)	608(4), (5), (6)	Repealed.
para.4A(4)	608(7)	Repealed.
para.4A(5)		Repealed. Applies in relation to CGT.
para.4A(6)		Repealed. Applies in relation to CGT.
para.4A(7)		Repealed. Applies in relation to CGT.
para.4A(8)		Repealed. Applies in relation to CGT.
para.4A(9)		Repealed. Applies in relation to CGT.
para.4A(10)		Repealed. Applies in relation to CGT.
para.4A(10A)		Repealed. Previously repealed by FA 2002 Sch.27 para.14(5).
para.4A(11)	609(1), (2), (3)	Repealed.
para.4A(11) ("future")	602(1)	Repealed.
para.4A(11) ("option")	602(2)	Repealed.
para.4A(12)	609(1)	Repealed.
para.5(1)	605(1)	Repealed.
para.5(2)	605(2)	Repealed.
para.5(3)	605(3), (4), (5), (6)	Repealed.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.5(4) ("scheme or arrangements")	605(7)	Repealed.
para.6(1)	610(1)	Repealed.
para.6(2)	610(4)	Repealed.
para.6(3)	610(2), (3)	Repealed.
para.6(3A)		Repealed. Previously repealed by FA 2002 Sch.27 para.14(6).
para.6(4)	610(6)	Repealed.
para.7(1)	612(1), (5)	Repealed.
para.7(2)	612(1), (2), (3), (4)	Repealed.
para.7(3)	612(6), (7)	Repealed.
para.8	613(1), (2)	Repealed.
para.9(1)		Repealed. Previously repealed by FA 2002 Sch.27 para.14(7).
para.9(2)		Repealed. Previously repealed by FA 2002 Sch.27 para.14(7).
para.9(3)		Repealed. Previously repealed by FA 2002 Sch.27 para.14(7).
para.9(4)		Repealed. Previously repealed by FA 2002 Sch.27 para.14(7).
para.9(5)		Repealed. Previously repealed by FA 2002 Sch.27 para.14(7).
para.9(6)		Repealed. Previously repealed by FA 2002 Sch.27 para.14(7).
para.9(7)		Repealed. Previously repealed by FA 2002 Sch.27 para.14(7).
Sch.15 Qualifying policies		
para.20(1)	587(1), (2), (3), (4), (5), (6), (7), (8)	Continues in force for CT purposes.
para.20(2)	540(2), 587(1), (2), (3), (4), (5)	Continues in force for CT purposes.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.20(3)	552(6), 555(3)	Continues in force for CT purposes.
para.20(4)	Sch.2 para.57	Continues in force for CT purposes.
para.24(1)	521(3), Sch.2 paras.59(1), 67(1)	Continues in force for CT purposes.
para.27(1)	Sch.2 para.59(2)	Continues in force for CT purposes.
para.27(2)	Sch.2 para.59(3)	Continues in force for CT purposes.
Sch.15A Contractual savings schemes		
para.1		Repealed. Introductory.
para.2(1)	739(3)	Repealed.
para.2(2)	739(3)	Repealed.
para.3	740(6)	Repealed.
para.4(1)	741(2)	Repealed.
para.4(2)	741(3)	Repealed.
para.4(3)	741(4)	Repealed.
para.5(1)	742(1)	Repealed.
para.5(2)	742(3)	Repealed.
para.5(3)	742(2)	Repealed.
para.6(1)	741(1), 742(1), (2)	Repealed.
para.6(2)	742(3)	Repealed.
para.6(3)	742(2)	Repealed.
para.7(1)	743(3)	Repealed.
para.7(2)	743(4)	Repealed.
para.8(1)	744(1), (2), (3)	Repealed.
para.8(2)	744(2), (4)	Repealed.
para.8(3)	744(2), (4), (4)	Repealed.
para.9(1)	744(1), (2)	Repealed.
para.9(2)	744(3)	Repealed.
para.9(3)	744(2)	Repealed.
para.10(1)	744(1)	Repealed.
para.10(2)	744(3)	Repealed.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.11(1)	744(1), (3)	Repealed.
para.11(2)	744(2)	Repealed.
para.12(1)	744(4)	Repealed.
para.12(2)	744(4)	Repealed.
para.12(3)	744(4)	Repealed.
para.12(4)	744(4)	Repealed.
Sch.15B Venture capital trusts: relief from income tax		
para.4(1)		Repealed in part. Reference to Schedule D.
para.4(2)		Repealed in part. Reference to Schedule D.
para.7(1)	745(1), (2)	Repealed.
para.7(2)	745(3), (4)	Repealed.
para.7(3)	745(1), (2), (4), (6)	Repealed.
para.8(1)	745(4), 746(2)	Repealed.
para.8(2)	745(6)	Repealed.
para.8(3)	748(1), (2), (3)	Repealed.
para.8(4)	748(1), (2), (3)	Repealed.
para.8(5)	745(5), (7)	Repealed.
para.8(6)	746(2), (4), (5), 747(1), (2), (3), (4)	Repealed.
para.9(1)	745(7)	Repealed.
para.9(2)	745(7)	Repealed.
Sch.19AC Modification of Act in relation to overseas life insurance companies		
para.9(1)		Repealed in part. See para.272 of Sch.1.
Sch.30 Transitional provisions and savings		
para.5(6)		Repealed in part. See para.277 of Sch.1.
para.5(8)		Repealed in part. Cross reference to ICTA s.113.
para.5(11)		Repealed in part. See para.277 of Sch.1. Otherwise continues in force for CT only.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.18		Repealed. See para.277 of Sch.1.
para.18A(1)		Repealed. See para.277 of Sch.1.
para.18A(2)		Repealed. See para.277 of Sch.1.

Finance Act 1988 (c. 39)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
73 Consideration for certain restrictive undertakings		
(2)	69(1), (2)	Continues in force for CT purposes.
Sch.3 Married couples: minor and consequential provisions		
para.2		Repealed. Amended ICTA s.62 (subsequently replaced by version substituted by FA 1994 s.202).
para.3		Repealed. Amended ICTA s.63 (subsequently replaced by version substituted by FA 1994 s.202).
Sch.6 Commercial woodlands		
para.1	254(2), 796(2)	Continues in force for CT purposes.
para.2(1)	796(1)	Continues in force for CT purposes.
para.3(2)	254(1), 796(1)	Continues in force for CT purposes.

Finance Act 1989 (c. 26)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
43 Schedule D: computation		
(1)	38(1)	Continues in force for CT purposes.
(2)	38(2)	Continues in force for CT purposes.
(3)	38(3)	Continues in force for CT purposes.

Finance Act 1989 (c. 26) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(4)	38(4)	Continues in force for CT purposes.
(5)	38(5)	Continues in force for CT purposes.
(6)	38(6)	Continues in force for CT purposes.
(7)	38(7)	Continues in force for CT purposes.
76 Non-approved retirement benefit schemes		
(1)	35(1)	Continues in force for CT purposes.
(2)	35(1), (2)	Continues in force for CT purposes.
(3)	35(1), (2)	Continues in force for CT purposes.
(4)	35(1), (3)	Continues in force for CT purposes.
(5)	35(1), (2)	Continues in force for CT purposes.
(6)	35(1), (2)	Continues in force for CT purposes.
(6A)	35(1), 36(1)	Continues in force for CT purposes.
(6B)	36(2)	Continues in force for CT purposes.
(6C)	36(3), 37(1), (4)	Repealed in part. Otherwise continues in force for CT purposes.
(6D)	37(2)	Continues in force for CT purposes.
(6E)	37(3)	Continues in force for CT purposes.
(7)	35(5), 36(5), 37(5)	Continues in force for CT purposes.
109 Settlements where settlor retains interest in settled property		
(4)	677(3)	Repealed. Amends ICTA s.677(2).
112 Security: trades etc (supplementary)		
(1)	83(1)	Repealed.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)	83(2)	Repealed.
(3)	83(1)	Repealed.
(4)	83(3)	Repealed.
(5)	83(3)	Repealed.
(6)	83(3)	Repealed.
113 Security: trades etc		
(1)	83(1), (8)	Repealed.
(2)	83(4)	Repealed.
(3)	83(6)	Repealed.
(4)	83(7)	Repealed.
(5)	83(7)	Repealed.

Finance Act 1990 (c. 29)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
25 Donations to charity by individuals		
(9)		Repealed in part. See para.311 of Sch.1.
28 Tax-exempt special savings accounts		
(1)		Repealed. Inserts ICTA ss.326A to 326C.
(2)		Repealed. Amends TMA 1970 s.98 (Table).
(3)		Repealed. Previously repealed by TCGA 1992 Sch.12.
126 Pools payments for football ground improvements		
(1)	159(1), 782(1), (2), (3)	Continues in force for CT purposes.
(2)	159(2)	Continues in force for CT purposes.
Sch.14 Amendments correcting errors in the Taxes Act 1988		
para.4(1)	799(2), Sch.1 paras.434, 436	Repealed. Amends ICTA s.322.

Finance Act 1991 (c. 31)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
70 Personal equity plans		
	731(4)	Repealed. Amends ICTA s.333.
121 Pools payments to support games etc		
(1)	159(1), 782(1), (2), (4)	Continues in force for CT purposes.
(2)	159(2)	Continues in force for CT purposes.

Taxation of Chargeable Gains Act 1992 (c. 12)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.10 Consequential amendments		
para.14(5)		Repealed. Amends ICTA s.122(4)(a).

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
19 Lower rate: further provisions		
(3)	706(3)	Repealed in part. Amends ICTA s.699(2).
40A Revenue nature of expenditure on master versions of films		
(1)	132(2), 136(1), 662(2)	Continues in force for CT purposes.
(2)	136(2), 662(2)	Continues in force for CT purposes.
(3)	136(3)	Continues in force for CT purposes.
(5)	132(2), 134(1)	Continues in force for CT purposes.
40B Allocation of expenditure to periods		
(1)	137(1), 662(2)	Continues in force for CT purposes.
(3)	135	Continues in force for CT purposes.
(4)	137(2)	Continues in force for CT purposes.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(5)	137(3)	Continues in force for CT purposes.
40C Cases where section 40B does not apply		
(1)	137(4), (5)	Continues in force for CT purposes.
(2)	137(1), (6)	Continues in force for CT purposes.
40D Election for sections 40A and 40B not to apply		
(1)	143(1)	Continues in force for CT purposes.
(2)	143(2), (3)	Continues in force for CT purposes.
(3)	143(4), (6), (7)	Continues in force for CT purposes.
(4)	143(6)	Continues in force for CT purposes.
(5)	135	Continues in force for CT purposes.
(6)	143(8)	Continues in force for CT purposes.
(7)	143(5)	Continues in force for CT purposes.
41 Relief for preliminary expenditure		
(1)	138(1), (3), 139(1), (4), (5), 662(2)	Continues in force for CT purposes.
(2)	132(5), 662(2)	Continues in force for CT purposes.
(3)	139(2)	Continues in force for CT purposes.
(4)	139(2)	Continues in force for CT purposes.
(5)	139(7)	Continues in force for CT purposes.
(7)	137(4)	Continues in force for CT purposes.
42 Relief for production or acquisition expenditure		
(1)	138(1), (3), 140(1), 141(1), (4)	Continues in force for CT purposes.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)	132(2), 138(3), 140(1), 141(1)	Continues in force for CT purposes.
(3)	132(2), 138(3), 140(1), 141(1)	Continues in force for CT purposes.
(4)	140(2)	Continues in force for CT purposes.
(5)	140(3)	Continues in force for CT purposes.
(7)	140(4), 141(5)	Continues in force for CT purposes.
(8)	138(2), (4)	Continues in force for CT purposes.
43 Interpretation of sections 41 and 42		
(1)	132(2), 133(1), (4), 134(1), (2), (3), 135, 138(3)	Continues in force for CT purposes.
(2)	132(3), 133(1), (2), (3)	Continues in force for CT purposes.
(3)	133(5), 139(3)	Continues in force for CT purposes.
59 Furnished accommodation		
		Repealed. Introduces Sch.10.
Sch.10 Furnished accommodation		
para.1	812(1), 813(1), 814(1), (2), 816(1)	Repealed.
para.2(1)	812(1), 813(1)	Repealed.
para.2(2)		Repealed: unnecessary.
para.2(3)	812(2), (3)	Repealed.
para.2(4)	812(2), (3)	Repealed.
para.3	813(3), (4)	Repealed.
para.4	813(1), (3), (4)	Repealed.
para.5(1)	816(1)	Repealed: unnecessary.
para.5(2)	816(2), (3), (4)	Repealed.
para.5(3)	817(2)	Repealed.
para.5(4)	816(2), (3), 817(2), (4)	Repealed.
para.6	816(4), (5)	Repealed.
para.7	814(1), (2)	Repealed.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.8	813(2)	Repealed.
para.9(1)	815(1), 818	Repealed.
para.9(2)	819(1), (2), 820(2)	Repealed.
para.9(3)	820(3), 829	Repealed.
para.9(4)	815(1)	Repealed.
para.9(5)	829	Repealed.
para.9(6)	815(2)	Repealed.
para.10(1)	826(1), (2)	Repealed.
para.10(2)	826(2)	Repealed.
para.10(3)	826(2)	Repealed.
para.10(4)	826(3)	Repealed.
para.10(5)	828(1), (2)	Repealed.
para.11(1)	815(1), 822	Repealed.
para.11(2)	823(2), (3), 824(2), (3), (4), (5)	Repealed.
para.11(3)	823(2), (3), (4), 824(2), (3), (4), (5)	Repealed.
para.11(4)	823(2), 824(2), (3)	Repealed.
para.11(5)	823(2), (3), (4), 824(2), (3), (4), (5)	Repealed.
para.11(6)	823(2), 824(3), 829	Repealed.
para.11(7)	815(2), 822, 823(5), 824(2)	Repealed.
para.12(1)	827(1)	Repealed.
para.12(2)	827(4), (5)	Repealed.
para.12(3)	827(3), (4)	Repealed.
para.12(4)	827(5)	Repealed.
para.12(5)	827(7)	Repealed.
para.12(6)	827(7)	Repealed.
para.12(7)	828(1), (2)	Repealed.
para.13		Repealed. Spent commencement.

Finance Act 1993 (c. 34)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.6 Taxation of distributions: supplemental provisions		
para.6	584(4), (5), (6), 706(3)	Repealed in part. Amends ICTA s.699(2).
para.7	666(1), 677(3), (5), (6)	Repealed. Amends ICTA s.677(2), (6) and (7).

Finance Act 1994 (c. 9)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
144 Debts released in voluntary arrangement: relief from tax		
(6)	34(1)	Continues in force for CT purposes.
200 Assessment on current year basis		
	7(1), 193(1), 194(1), (2), (3), 196(3), (4), 197(1), (2)	Repealed. Substitutes ICTA s.60.
201 Basis of assessment at commencement		
	195(1), 196(2), 198(2)	Repealed. Substitutes ICTA s.61.
202 Change of basis period		
	193(2), 210(1), (2), (3), (4), 211(1), (2), 212(1), (2), (3), (4), (5), 215(1), (2), (3)	Repealed. Substitutes ICTA s.62.
203 Conditions for such a change		
	213(2), (3), (4), (5), (6), (7), 214(1), (2), (3), (4), (5), (6), (7)	Repealed. Inserts ICTA s.62A.
204 Basis of assessment on discontinuance		
	196(5), 198(1), 211(1), 212(1)	Repealed. Substitutes ICTA s.63.
205 Overlap profits and overlap losses		
	200, 201(1), (2), 202, 216(1), (2), (3)	Repealed. Inserts ICTA s.63A.
206 Basis of assessment under Case III		
	363(1), 475(1), 479(1), 623(1), 628(1), 630(2)	Repealed. Inserts ICTA s.64.
207 Basis of assessment under Cases IV and V		
(1)	363(1), 393(1), 623(1), 724(1)	Repealed. Amends ICTA s.65(1).

Finance Act 1994 (c. 9) *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)	7(1), 18(1), (2), (3), 23(1), (2), (5), 223(1)	Repealed. Amends ICTA s.65(3).
(3)	352, 664(3), 858(1), (2), (3), (4)	Repealed. Amends ICTA s.65(5).
(4)		Repealed. Repeals ICTA ss.66, 67.
(5)	363(1), 393(1), 475(1), 479(1), 616(1), (2), 623(1), 628(1), 631(2), (3), (4), (5), 659(1), 661(2), 694(6), 857(5), 864(1), (2), (3), (4), (5)	Repealed. Amends ICTA s.68.
(6)		Repealed. Spent commencement.

Sch.20 Changes for facilitating self-assessment: transitional provisions and savings

para.1(1)		Repealed. Spent transitional.
para.1(2)		Repealed. Spent transitional.
para.1(3)		Repealed. Spent transitional.
para.1(4)		Repealed. Spent transitional.
para.2(1)		Repealed. Spent transitional.
para.2(2)		Repealed. Spent transitional.
para.2(3)		Repealed. Spent transitional.
para.2(4)		Repealed. Spent transitional.
para.2(4A)		Repealed. Spent transitional.
para.2(4B)		Repealed. Spent transitional.
para.2(5)		Repealed. Spent transitional.
para.3(1)		Repealed. Spent transitional.
para.3(2)		Repealed. Spent transitional.
para.3(3)		Repealed. Spent transitional.
para.3(4)		Repealed. Spent transitional.
para.3(5)		Repealed. Spent transitional.

Finance Act 1995 (c. 4)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
56 Foreign life policies etc		
(3)	579(1), (2), (3)	Repealed.

Finance Act 1995 (c. 4) *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(4)	Sch.2 para.50	Repealed.
62 Follow-up TESSAs		
(1)		Repealed. Introductory.
(2)		Repealed. Inserts ICTA s.326BB.
(3)		Repealed. Amends ICTA s.326C.
(4)		Repealed. Amends ICTA s.326C.
(5)		Repealed. Amends ICTA s.326C.
(6)		Repealed. Amends ICTA s.326C.
63 TESSAs: European institutions		
(1)		Repealed. Introductory.
(2)		Repealed. Amends ICTA s.326A.
(3)		Repealed. Amends ICTA s.326A.
(4)		Repealed. Inserts ICTA s.326D.
(5)		Repealed. Spent commencement.
64 Personal equity plans: tax representatives		
(1)	733(1), (2), (3), 734(2), (3), (4), (5), (6)	Repealed. Inserts ICTA s.333A.
65 Contractual savings schemes		
		Repealed. Introduces Sch.12.
124 Change of residence		
(1)	16(1), (2), (3)	Repealed. Inserts ICTA s.110A.
(2)		Repealed. Spent commencement.
145 Payment of rent &c, under deduction of tax		
(2)	332(1), (2)	Repealed. Substitutes ICTA s.121(1).

Finance Act 1995 (c. 4) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
154 Short rotation coppice		
(1)	895(2), (3)	Continues in force for CT purposes.
(3)	895(5)	Continues in force for CT purposes.
Sch.6 Amendments in connection with charge under Schedule A		
para.38	812(1), 813(1)	Repealed. Amends F(No.2)A 1992 Sch.10 para.2(1).
Sch.12 Contractual savings schemes		
para.1		Repealed. Introductory.
para.2(1)	739(2), 740(2), (4), (5), 741(1)	Repealed. Amends ICTA s.326(2), (3), (4).
para.2(2)	739(2), 740(2), (4), (5), 741(1)	Repealed. Amends ICTA s.326(2), (3), (4).
para.2(3)	740(2)	Repealed. Spent commencement.
para.3(1)		Repealed. Introductory.
para.3(2)	738(1), (3), 740(2), (4), (5), (6)	Repealed. Amends ICTA s.326(1).
para.3(3)	739(2), 741(1)	Repealed. Amends ICTA s.326(2).
para.3(4)	739(2), 740(6), 741(1)	Repealed. Inserts ICTA s.326(5).
para.3(5)		Repealed. Spent commencement.
para.4(1)		Repealed. Introductory.
para.4(2)	739(2), 740(4), (5), 741(1)	Repealed. Amends ICTA s. 326(3), (4), (5).
para.4(3)		Repealed. Spent commencement.
para.5(1)	738(1), 743(1), (2)	Repealed. Inserts ICTA s.326(6), (7), (8).
para.5(2)		Repealed. Spent commencement.
para.6(1)		Repealed. Inserts ICTA s.326(9) (insertsSch.15A).
para.6(2)	739(2), (3), 740(6), 741(2), (3), (4), 742(1), (2), (3), 743(3), (4), 744(1), (2), (3), (4)	Repealed. Inserts ICTA Sch.15A.

Finance Act 1995 (c. 4) *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.7(1)		Repealed: unnecessary.
para.7(2)		Repealed: unnecessary.
para.7(3)		Repealed: unnecessary.
para.8(1)		Repealed. Spent transitional.
para.8(2)		Repealed. Spent transitional.
para.8(3)		Repealed. Spent transitional.
para.8(4)		Repealed. Spent transitional.
para.8(5)		Repealed. Spent transitional.
para.8(6)		Repealed. Spent transitional.
Sch.17 Settlements: liability of settlor		
para.9(1)		Repealed. Introductory.
para.9(2)	677(3)	Repealed. Amends ICTA s.677(2).
para.9(3)	677(3)	Repealed. Amends ICTA s.677(2).
para.9(4)	679(1)	Repealed. Amends ICTA s.677(9).

Finance Act 1996 (c. 8)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
102 Discounted securities: income tax provisions		
		Repealed. Introduces Sch.13.
103 Interpretation of Chapter		
(1) ("gilt-edged securities")	151(1)	Continues in force for CT purposes.
(1) ("share")	505(1)	Continues in force for CT purposes.
143 Annual payments under certain insurance policies		
(1)	769(1), 770(1), (2), (3), 771(1), (2), (3), (4), 772(1), (2), (3), 773(1), (2), (3), (4), 774(1), (2), (3), (4), 775(1), (2), (3), 776, 777(1), (2), (3)	Repealed. Inserts ICTA s.580A, 580B.
(2)	775(1), (2), (3)	Repealed. Spent commencement in part.
(3)		Repealed. Spent.

Finance Act 1996 (c. 8) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(4)		Repealed. Spent.
(5)		Repealed. Spent.
150 Income tax exemption for periodical payments of damages and compensation for personal injury		
(1)		Repealed. Introduces Sch.26.
(2)		Repealed. Spent commencement.
(3)		Repealed. Spent saving.
(4)		Repealed. Spent saving.
154 FOTRA securities		
(2)	750(1), (3)	Continues in force for CT purposes.
(3)	750(4)	Continues in force for CT purposes.
(4)	750(5), (6)	Repealed.
(5)	750(7)	Continues in force for CT purposes.
(6)	752(1), (2), (3)	Repealed in part. Otherwise continues in force for CT purposes.
(8)	749(2), (4), (5), (6)	Continues in force for CT purposes.
Sch.6 Taxation of savings at the lower rate		
para.7(1)		Repealed. Amends ICTA s.326B.
para.7(2)		Repealed. Amends ICTA s.326B.
para.7(3)		Repealed. Spent commencement.
para.13	584(4), (5), (6), 706(3)	Repealed in part. Amends ICTA s.699(2).
Sch.7 Transfer of charge under Schedule C to Schedule D		
para.23		Repealed. Amends ICTA s.730. See para.234 of Sch.1.
Sch.13 Discounted securities: income tax provisions		
para.1(1)	478(1), 479(1), (3), 480, 488(1), 490(1), 500(1)	Repealed.

Finance Act 1996 (c. 8) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.1(2)	488(1), (1), (1), (3), 490(1), (2), (4), 495(6), 500(1), (3)	Repealed.
para.1(3)	479(2), 490(1), 500(1)	Repealed.
para.1(4)	490(1), (4), 499(2), 500(1), (3), (3)	Repealed. Previously repealed by FA 2003 Sch.39 para.1(4).
para.2(1)	488(1), 499(1), (4), (6)	Repealed. Previously repealed by FA 2003 Sch.39 para.2.
para.2(2)	488(3), 499(1), (2), 500(2), (3)	Repealed. Previously repealed by FA 2003 Sch.39 para.2.
para.2(3)	499(4), 500(2)	Repealed. Previously repealed by FA 2003 Sch.39 para.2.
para.2(4)	500(2)	Repealed. Previously repealed by FA 2003 Sch.39 para.2.
para.3(1)	481(1)	Repealed.
para.3(1A)	482(1), (2), (3), (4)	Repealed.
para.3(1B)	482(8)	Repealed.
para.3(1C)	482(2)	Repealed.
para.3(1D)	482(8)	Repealed.
para.3(1E)	482(5)	Repealed.
para.3(1F)	482(6)	Repealed.
para.3(2)	483(1), (2), (3), 485(3), 486(1)	Repealed.
para.3(2A)	483(2)	Repealed.
para.3(2B)	486(1), (2)	Repealed.
para.3(3)	481(1)	Repealed.
para.3(4)	481(1), (2), (3)	Repealed.
para.3(5)		Repealed. Previously repealed by FA 1999 s.65(3).'
para.3(6)	481(4), 484(3)	Repealed.
para.3(7)	898(6)	Repealed.
para.3(8)	482(7)	Repealed.
para.3A(1)	493(1)	Repealed.
para.3A(2)	481(5), 493(2)	Repealed.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.3A(3)	493(3), (4), (5), (6)	Repealed.
para.4(1)	488(1)	Repealed.
para.4(2)	488(2), 491(1), (1), (1), (2), 492(1), (2)	Repealed.
para.4(3)	489(1), (2)	Repealed.
para.4(4)	489(3)	Repealed.
para.4(5)	495(7)	Repealed.
para.5(1)	488(1), 491(4)	Repealed.
para.5(2)	491(4), 492(1)	Repealed.
para.5(3)	495(7)	Repealed.
para.6(1)	502(1), (2), (3), (4)	Repealed.
para.6(2)	502(5)	Repealed.
para.6(3)	503(1), (2), 504(3)	Repealed.
para.6(4)	499(5)	Repealed. Previously repealed by FA 2003 Sch.39 para.5(1).
para.6(5)	499(1)	Repealed. Previously repealed by FA 2003 Sch.39 para.5(1).
para.6(6)		Repealed. Previously repealed by FA 2003 Sch.39 para.5(1).
para.6(7)	491(1), (2)	Repealed.
para.6(8)	491(6), (7)	Repealed.
para.7(1)	499(1), (5), Sch.1 para.273, Sch.2 paras.48, 49	Repealed. Previously repealed by FA 2003 Sch.39 para.5(2).
para.7(2)		Repealed. Previously repealed by FA 2003 Sch.39 para.5(2).
para.7(3)	Sch.1 para.273, Sch.2 paras.48, 49	Repealed. Previously repealed by FA 2003 Sch.39 para.5(2).
para.7(4)	Sch.1 para.273	Repealed. Previously repealed by FA 2003 Sch.39 para.5(2).
para.8(1)	491(1), (2), 492(2)	Repealed.
para.8(2)	492(1)	Repealed.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.8(3)	898(6)	Repealed.
para.9(1)	491(1), (2), 492(2)	Repealed.
para.9(2)	492(1)	Repealed.
para.9A(1)	501(1), (2), (3), (4)	Repealed. Previously repealed by FA 2003 Sch.39 para.5(2).
para.9A(2)	501(5), (6)	Repealed. Previously repealed by FA 2003 Sch.39 para.5(2).
para.9A(3)	501(8)	Repealed. Previously repealed by FA 2003 Sch.39 para.5(2).
para.9A(4)	501(7)	Repealed. Previously repealed by FA 2003 Sch.39 para.5(2).
para.9A(5)	898(6)	Repealed. Previously repealed by FA 2003 Sch.39 para.5(2).
para.10(1)	485(2), (3), 487(1), (2), (3)	Repealed.
para.10(2)	487(4)	Repealed.
para.10(3)	487(4)	Repealed.
para.10(4)	486(2), 487(5), (6)	Repealed.
para.11		Repealed. Previously repealed by FA 2003 Sch.39 para.5(2).
para.12	504(1), (2)	Repealed.
para.13(1)	484(1)	Repealed.
para.13(2)	484(1)	Repealed.
para.13(3)	484(1)	Repealed.
para.13(4)	484(1), (4)	Repealed.
para.13(5)	484(2)	Repealed.
para.13(6)	484(5), (6)	Repealed.
para.13(7)	484(6)	Repealed.
para.13(8)	484(7)	Repealed.
para.13(9)	484(7)	Repealed.
para.14(1)	494(1)	Repealed.
para.14(2)	495(1)	Repealed.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.14(3)	495(6)	Repealed.
para.14(4)	495(2), (3), (4), (5)	Repealed.
para.14(5)	497(1), (4)	Repealed.
para.14(6)	497(2), (3)	Repealed.
para.14(7)	495(1)	Repealed.
para.14A(1)	496(1), (2)	Repealed.
para.14A(2)	496(1), (2), (5)	Repealed.
para.14A(3)	496(1), (2), (3), (4), (6)	Repealed.
para.14A(4)	496(3), (6)	Repealed.
para.14A(5)	503(2)	Repealed.
para.15(1)	505(2)	Repealed.
para.15(1) (“strip”)	494(3), (4), (5), (6), (7)	Repealed.
para.15(2)	490(5), 500(4)	Repealed.
para.16(1)		Repealed. Disapplies Schedule for CT purposes.
para.16(2)		Repealed: unnecessary.
Sch.18 Overdue tax and excessive payments by the Board		
para.10	77(2)	Repealed. Amends ICTA s.588.
para.17(1)		Repealed. Spent commencement.
para.17(2)		Repealed. Spent commencement.
Sch.20 Self-assessment: discretions exercisable by the Board etc.		
para.3	7(4), 628(2), 631(2), (3), (4), (5), 659(2), 661(2), (3), (4), (5), 857(1), (2)	Repealed. Amends ICTA s.65.
para.33(6)	867(8)	Repealed. Amends ICTA s584(7).
para.34	861(1)	Repealed. Amends ICTA s.585.
Sch.21 Self-assessment: time limits		
para.1	213(2), (5)	Repealed. Amends ICTA s.62A(3).

Finance Act 1996 (c. 8) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.11		Repealed. Amends ICTA s.392(5) (new s.392 inserted by para.134 of Sch.1).
para.16	862(1)	Repealed. Amends ICTA s.585.
para.47(1)		Repealed. Introductory.
para.47(2)	826(3)	Repealed. Amends F(No.2)A 1992 Sch.10 para.10(4).
para.47(3)	828(1), (2)	Repealed. Amends F(No.2)A 1992 Sch.10 para.10(5).
para.47(4)	827(5)	Repealed. Amends F(No.2)A 1992 Sch.10 para.12(2).
para.47(5)	827(5)	Repealed. Amends F(No.2)A 1992 Sch.10 para.12(4).
para.47(6)	827(7)	Repealed. Amends F(No.2)A 1992 Sch.10 para.12(6).
para.47(7)	828(1), (2)	Repealed. Amends F(No.2)A 1992 Sch.10 para.12(7).
Sch.26 Damages and compensation for personal injury		
	765(1), (2), (3), (4), (5), 766(1), (2), (3), 767, 768(1), (2), (3)	Repealed. Inserts ICTA s.329AA and s.329AB.
Sch.40 Gilt stripping: taxation provisions		
para.7	148(2), 149(1), (2), (3), (4), (5), 150(1), (2), (3), (4), 151(1), 152(1), (2), (3)	Repealed. Inserts ICTA s.730C.

Income Tax (Furnished Accommodation) (Basic Amount) Order 1996 (S.I. 1996/2953)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
art.1		Revoked: introductory
art.2	816(4)	Revoked. Amends para.6 of Sch.10 to F(No.2)A 1992.

Finance Act 1997 (c. 16)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
79 Payments under certain life insurance policies		
(1)	549(1), (2), (3), (4)	Continues in force for CT purposes.
(2)	549(7)	Continues in force for CT purposes.
(3)	535(1), (2), (3), 536(2), (3), 537(1), 538(3), (4), 545, 549(1), (5), (6), 553(3)	Continues in force for CT purposes.
(4)	549(1), (2)	Continues in force for CT purposes.
(5)	549(7)	Continues in force for CT purposes.
(6)	549(3)	Continues in force for CT purposes.
80 Futures and options: transactions with guaranteed returns		
(1)		Repealed. Inserts ICTA s.127A (introduces Sch.5AA).
(2)	599(1), (2), 600(1), (2), 601, 602(1), (2), 603(1), (2), (3), (4), (5), (6), (7), 604(1), (2), (3), (4), (5), (6), 606(1), (2), (4), (5), (6), 607(1), (2), (3), (4), (5), (6), 608(1), (2), (3), (4), (5), (6), (7), (8), 609(1), (2), (3), 610(1), (2), (3), (4), (5), (6), 611(1), (2), (3), 612(1), (2), (3), (4), (5), (6), (7), 613(1), (2), Sch.1 para.320	Repealed. Inserts ICTA Sch.5AA.
(4)		Repealed. Inserts ICTA s.399(1A).
(7)		Repealed. Spent commencement.
Sch.11 Futures and options: taxation of guaranteed returns		
	599(1), (2), 600(1), (2), 601, 602(1), (2), 603(1), (2), (3), (4), (5), (6), (7), 604(1), (2), (3), (4), (5), (6), 606(1), (2), (4), (5), (6), 607(1), (2), (3), (4), (5), (6), 608(1), (2), (3), (4), (5), (6), (7), (8), 609(1), (2), (3), 610(1), (2), (3), (4), (5), (6), 611(1), (2), (3), 612(1), (2), (3), (4), (5), (6), (7), 613(1), (2)	Repealed. Inserts ICTA Sch.5AA.

Finance (No.2) Act 1997 (c. 58)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
48 Relief for expenditure on production and acquisition		
(1)	141(1), (3), (4)	Continues in force for CT purposes.
(2)	141(1), Sch.2 para.23(1)	Continues in force for CT purposes.
(3)	141(6)	Continues in force for CT purposes.
(4)	140(2)	Continues in force for CT purposes.
(5)	140(2)	Continues in force for CT purposes.
(6)	141(8)	Continues in force for CT purposes.
(6A)	141(7)	Continues in force for CT purposes.
(7)	141(9)	Continues in force for CT purposes.
(8)	141(1)	Continues in force for CT purposes.
(9)	141(1), 142(1)	Continues in force for CT purposes.
(10)	898(6)	Continues in force for CT purposes.
(11)	141(1)	Continues in force for CT purposes.
Sch.4 Tax credits, taxation of distributions etc		
para.17(1)	706(3)	Repealed. Amends ICTA s.699.
para.17(2)		Repealed. Spent commencement.

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)	24(1)	Continues in force for CT purposes.
(2)	24(2)	Continues in force for CT purposes.

Finance Act 1998 (c. 36) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(4)	24(3)	
(5)	24(4)	Continues in force for CT purposes.
43 Barristers and advocates in early years of practice		
(1)	157(1)	Repealed.
(2)	157(2)	Repealed.
(3)	157(3), (4)	Repealed.
(4)	157(5)	Repealed.
46 Minor and consequential provisions about computations		
(1)	26(1), (2), (3)	Continues in force for CT purposes.
(2)	25(1), (2)	Continues in force for CT purposes.
75 Use of PEPs powers to provide for accounts		
(1)	731(2), 732(2)	Repealed. Inserts ICTA s.333(1A).
(2)	730(3), 731(1), (3), (4), 732(1), (2), (3), 737(3)	Repealed. Amends ICTA s.333(3).
(3)	735(1), (2), (3), (4), (5), (6), (7), (8), 736(1), (2), (3), (4), (5), (6), 737(1), (2)	Repealed. Amends ICTA s.333(4).
(4)	735(1), (2), (3), (4), (5), (6), (7), (8), 736(1), (2), (3), (4), (5), (6), 737(1), (2)	Repealed. Amends ICTA s.333(4).
(5)	735(1), (2), (3), (4), (5), (6), (7), (8), 736(1), (2), (3), (4), (5), (6), 737(1), (2)	Repealed. Amends ICTA s.333(4).
78 Phasing out of TESSAs		
		Repealed. Amends ICTA s.326A.
99 Extension of provisions relating to guaranteed returns		
(1)	602(1), (2), 608(1), (2), (3), (4), (5), (6), (7), (8), 609(1), (2), (3), Sch.1 para.320	Repealed. Inserts ICTA Sch.5AA para.4A.
(4)	602(2)	Repealed. Amends ICTA Sch.5AA para.4(6).
(5)		Repealed. Spent commencement.

Finance Act 1998 (c. 36) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
161 Non-FOTRA securities		
(1)	749(2), (4), (5), (6)	Continues in force for CT purposes.
(4)	749(2), (4), (5), (6)	Continues in force for CT purposes.
(5)	749(5), (6)	Continues in force for CT purposes.
(6)	151(1)	Continues in force for CT purposes.
(7)	749(2), (6)	Continues in force for CT purposes.
Sch.5 Rent and other receipts from land		
para.23	7(4), 262(3), 863(2), 864(5)	Repealed in part. Amends ICTA s.65(4).
para.24	258, 261, 262(2), 263(1), (2), (3), (4), 264, 268(1), (2), 269(1), 271(2), (3), 273(1), (2), (3), (4), 275(1), (2), (3), (4), 276(1), (2), (3), (4), 277(1), (2), (3), (4), 278(1), (2), (3), (4), 280(1), (2), (3), (4), 281(1), (3), (4), (5), 304(1), (2), (3), (4), 307(1), (2), (4), (5), (6), 308(1), (2), (3), (4), (5), 309(1), (2), (4), (5), (6), 310(1), (2), (3), 312(1), (2), 313(1), (2), 354(1), (2), (3), 356(1), (2), 357(1), (2), 880(3), 894, 898(1), Sch.1 para.149	Repealed. Inserts ICTA s.65A.
para.45		Repealed. Inserts definition of "overseas property business" in ICTA s.832(1) (para.263 of Sch.1 inserts new definition).
para.63(4)		Repealed. Amends TCGA 1992 Sch.8 para.7 (para.329 of Sch.1 inserts new para.7).
Sch.7 Removal of unnecessary references to gains		
para.1	7(1), 195(1), 196(2), 198(2), 200, 201(1), (2), 216(1), (2), 649(4), 856(1), (2), 858(4), 863(2), 864(1), (2), (3), (4), (5)	Repealed in part. Amends ICTA ss.60, 61, 63A, 65, 65A and 68.
Sch.19 Company tax returns, etc.: minor and consequential amendments		
para.13(7)		Repealed. Inserts TMA 1970 s.30(4).

Finance Act 1999 (c. 16)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
22 Starting rate		
(9)	584(4), (5), (6), 706(3)	Repealed in part. Amends ICTA s.699(2).
54 Tax treatment of reverse premiums		
(2)	Sch.2 para.16(1)	Continues in force for CT purposes.
(3)	Sch.2 para.16(2)	Continues in force for CT purposes.
64 Income of unmarried child of settlor		
(1)	674(1)	Repealed. Amends ICTA s.660B(1).
(2)	674(2)	Repealed. Amends ICTA s.660B(3).
(3)	675(3)	Repealed. Inserts ICTA s.660B(3A).
(4)	675(5)	Repealed. Substitutes ICTA s.660B(5).
(5)		Repealed. Spent commencement.
(6)		Repealed. Spent commencement.
(7)	682(3)	Repealed. Amends ICTA s.660E.
70 Relief on distributions		
(1)	745(6)	Repealed. Amends ICTA Sch.15B para.7.
(2)	Sch.2 para.90	Repealed.
Sch.6 Tax treatment of receipts by way of reverse premium		
para.1(1)	101(1), (2), (3), (4)	Continues in force for CT purposes.
para.1(2)	101(1)	Continues in force for CT purposes.
para.2(1)	103(1)	Continues in force for CT purposes.
para.2(2)	103(2), 307(1)	Continues in force for CT purposes.
para.2(3)	103(3), 307(2)	Continues in force for CT purposes.

Finance Act 1999 (c. 16) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.3(1)	104(1), (3), 307(4), (5)	Continues in force for CT purposes.
para.3(2)	104(4), 307(4), (5)	Continues in force for CT purposes.
para.3(3)	104(5)	Continues in force for CT purposes.
para.3(4)	104(2), 307(6)	Continues in force for CT purposes.
para.5	102(1), 307(6)	Continues in force for CT purposes.
para.6	102(2), 307(6)	Repealed.
para.7	102(3), (4), 307(6)	Continues in force for CT purposes.
para.8(1)	105, 898(6)	Continues in force for CT purposes.
para.8(2)	105	Continues in force for CT purposes.

Personal Portfolio Bonds (Tax) Regulations 1999 (S.I. 1999/1029)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
reg.2 Interpretation		
(1) (“collective investment scheme”)	565(4)	Continues in force for CT purposes.
(1) (“internal linked fund”)	565(4)	Continues in force for CT purposes.
(1) (“market value”)	589(1)	Continues in force for CT purposes.
(1) (“policy holder”)	564(5), 566(5)	Continues in force for CT purposes.
(2)	589(2), (3)	Continues in force for CT purposes.
reg.3 Policies or contracts issued or made before 17th March 1998 which are the subject of special exclusions from being personal portfolio bonds		
(1)	Sch.2 paras.73, 74(1), (2), 75(1), (2)	Continues in force for CT purposes.
(2)	Sch.2 paras.76, 80, 81(1), (2)	Continues in force for CT purposes.
(3)	Sch.2 para.77(1), (2), (3), (4), (5)	Continues in force for CT purposes.

Personal Portfolio Bonds (Tax) Regulations 1999 (S.I. 1999/1029) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(4)	Sch.2 para.81(1), (2)	Continues in force for CT purposes.
(5)	Sch.2 para.78(1), (2)	Continues in force for CT purposes.
(6)	Sch.2 paras.76, 77(1), (2), (3), (4), (5)	Continues in force for CT purposes.
(7)	Sch.2 para.82(2)	Continues in force for CT purposes.
reg.4 Definition of personal portfolio bond (applying to all policies or contracts whenever issued or made)		
(1)	561(1), (2), (3), (4)	Continues in force for CT purposes.
(2)	562(1), (2)	Continues in force for CT purposes.
(3)	562(2)	Continues in force for CT purposes.
(4)	562(2)	Continues in force for CT purposes.
(4) (“open-ended investment company”)	565(4)	Continues in force for CT purposes.
(5)	566(2), (3), (4)	Continues in force for CT purposes.
(6)	565(3)	Continues in force for CT purposes.
(7)	562(1), 563(2), (3), (4), 564(2), (3), (4)	Continues in force for CT purposes.
(8)	564(3), (4), 566(3), (4)	Continues in force for CT purposes.
reg.5 Personal portfolio bonds - computation of gain		
(1)	560(1), (2), (3), (4), 570(1)	Continues in force for CT purposes.
(2)	567(2), (3), (4), 568(1), (2)	Continues in force for CT purposes.
(2A)	569(1), (2)	Continues in force for CT purposes.
(2B)	569(1), (3), (4), (5)	Continues in force for CT purposes.
(3)	570(2)	Continues in force for CT purposes.

Personal Portfolio Bonds (Tax) Regulations 1999 (S.I. 1999/1029) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(4)	568(3), 570(2)	Continues in force for CT purposes.
(4A)	568(3), 570(2)	Continues in force for CT purposes.
(5)	Sch.2 para.78(3)	Continues in force for CT purposes.
reg.6 Application of Chapter II of Part XIII of the Taxes Act		
(1)	529(1), 570(3)	Continues in force for CT purposes.
(4)	536(2), (3)	Continues in force for CT purposes.
(5)	536(2), (3)	Continues in force for CT purposes.
(6)	580(6)	Continues in force for CT purposes.

Finance Act 2000 (c. 17)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
41 Covenanted payments to charities		
(6)	673(2)	Repealed. Amends ICTA s.660A.
44 Gifts to charity from certain trusts		
(1)	676(1)	Repealed.
(2)	676(2)	Repealed.
(3)	676(3)	Repealed.
(5)	676(5)	Repealed.
45 Loans to charities		
(1)	676(4)	Repealed.
(2)		Repealed: unnecessary.
(3)		Repealed. Spent commencement.
46 Exemptions for small trades etc.		
(2)		Repealed in part. See para.363 of Sch.1.
84 Exemption of payments under New Deal 50plus		
(1)	808(1), (2)	Repealed.

Finance Act 2000 (c. 17) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)	808(1), (2)	Repealed.
(3)		Repealed. Spent commencement.
85 Exemption of payments under Employment Zones programme		
(1)	809(1)	Repealed.
(2)	809(2)	Repealed.
(3)		Repealed. Spent commencement.
87 Tax treatment of acquisition, disposal or revaluation of certain rights		
		Repealed. Introduces Sch.23.
143 Power to provide incentives to use electronic communications		
(2)	805	Continues in force for CT purposes.
Sch.12 Provision of services through intermediary		
para.17(1)	160(1), (2)	Continues in force for CT purposes.
para.17(2)	160(3)	Continues in force for CT purposes.
para.17(3)	160(4)	Continues in force for CT purposes.
para.17(4)	160(5)	Continues in force for CT purposes.
para.18(1)	161(1)	Continues in force for CT purposes.
para.18(2)	161(2)	Continues in force for CT purposes.
para.18(3)	161(3)	Continues in force for CT purposes.
Sch.13 Occupational and personal pension schemes		
para.26(1)		Repealed. Introductory.
para.26(2)		Repealed. Repeals ICTA s.660A(7).
para.26(3)	673(4)	Repealed. Amends ICTA s.660A(9).
para.26(4)	673(3), (4)	Repealed. Inserts ICTA s.660A(11) and (12).

Finance Act 2000 (c. 17) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.26(5)		Repealed. Spent commencement. Amends ICTA s.660A.
Sch.23		
para.1	145, 663(2)	Repealed.
para.2(1)	146(1), (2)	Repealed.
para.2(2)	146(3)	Repealed.
para.2(3)	146(4)	Repealed.
para.3(1)	147(1), (2)	Repealed.
para.3(2)	147(3)	Repealed.
para.3(3)	147(4)	Repealed.
para.4(1)		Repealed. See Annex 1, Change 47.
para.4(2)		Repealed. See Annex 1, Change 47.
para.4(3)		Repealed. See Annex 1, Change 47.
para.4(4)		Repealed. See Annex 1, Change 47.
para.5	146(2), 147(2), 664(2)	Repealed.
para.6(1)	Sch.2 paras.26, 84	Repealed.
para.6(2)	Sch.2 para.27	Repealed.

Capital Allowances Act 2001 (c. 2)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
106 The designated period		
(4)		Repealed. See para.380 of Sch.1.
108 Effect of disposal to connected person on overseas leasing pool		
(4)		Repealed. See para.381 of Sch.1.
112 Excess allowances: connected persons		
(5)		Repealed. See para.382 of Sch.1.

Capital Allowances Act 2001 (c. 2) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
115 Prohibited allowances: connected persons		
(3)		Repealed. See para.383 of Sch.1.
122 Short-term leasing by buyer, lessee, etc		
(3)		Repealed. See para.384 of Sch.1.
125 Other qualifying purposes		
(5)		Repealed. See para.385 of Sch.1.
258 Special leasing: income tax		
(6)		Repealed. See para.392 of Sch.1.
Sch.2 Consequential amendments		
para.86(1)	820(3), 829	Repealed. Amends F(No.2)A 1992 Sch.10 para.9(3).
para.86(2)	829	Repealed. Amends F(No.2)A 1992 Sch.10 para.9(5).
para.86(3)	823(2), 824(3), 829	Repealed. Amends F(No.2)A 1992 Sch.10 para.11(6).
Sch.3 Transitionals and savings		
para.114		Repealed. Relates to ICTA Sch.30 para.18A.

**Financial Services and Markets Act 2000 (Consequential Amendments)
(Taxes) Order 2001 (S.I. 2001/3629)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
art.19 Interest under contractual savings schemes		
(1)		Revoked. Introductory.
(2)		Revoked. Amends ICTA s.326A.
(3)		Revoked. Amends ICTA s.326A.
art.20 Tax-exempt special savings accounts		
(1)		Revoked. Introductory.
(2)		Revoked. Amends ICTA s.326A.

**Financial Services and Markets Act 2000 (Consequential Amendments)
(Taxes) Order 2001 (S.I. 2001/3629) (continued)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)		Revoked. Amends ICTA s.326A.
(4)		Revoked. Amends ICTA s.326A.
(5)		Revoked. Amends ICTA s.326A.
(6)		Revoked. Amends ICTA s.326B.
(7)		Revoked. Amends ICTA s.326C.
art.21 Personal equity plans: tax representatives		
(1)		Revoked. Introductory.
(2)	733(1), (2)	Revoked. Amends ICTA s.333A(11).
(3)	733(2)	Revoked. Inserts ICTA s.333A(12).
art.48 Contractual savings schemes: relevant European institutions		
	740(6)	Revoked. Amends ICTA Sch.15A para.3.

Finance Act 2002 (c. 23)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
64 Adjustment on change of basis		
(1)	223(1), (3), 224(1), (2), (3), 227, 228(1), (3), (4), 229(1), (2), (3), 230(1), (2), (3), (4), 231(1), 232(1), (2), 233(1), (2), (3), (4), 234(1), (2), (3), (4), (5), (6), 235(1), (2), (3), (4), 236, 321(1), (2), 322(1), (2), (3), 325(1), (2), (3), 326(1), (2), 881(1), (2), (3), (4), (5)	Continues in force for CT purposes.
(2)	223(4), 321(3)	Continues in force for CT purposes.
(3)	223(5), 321(3)	Continues in force for CT purposes.
(4)	223(5), 321(3)	Continues in force for CT purposes.

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(5)	223(5), 321(3)	Continues in force for CT purposes.
99 Restriction of relief to films genuinely intended for theatrical release		
(1)	139(1), 140(1), 141(1), 143(3)	Continues in force for CT purposes.
(2)	144(2), (3), (4)	Continues in force for CT purposes.
(3)	Sch.2 para.22(1)	Continues in force for CT purposes.
(4)	Sch.2 para.22(2)	Continues in force for CT purposes.
(5)	Sch.2 para.22(3)	Continues in force for CT purposes.
(6)	Sch.2 para.22(4)	Continues in force for CT purposes.
100 Exclusion of deferments from production expenditure		
(4)	Sch.2 para.25	Continues in force for CT purposes.
101 Restriction of relief for successive acquisitions of the same film		
(2)	141(2), Sch.2 para.24	Continues in force for CT purposes.
(3)	Sch.2 para.24	Continues in force for CT purposes.
103 References to accounting practice and periods of account		
(4)	146(1), 147(1), (4), 664(2)	Repealed in part. Cross reference to FA 2000 Sch.23.
Sch.16 Community investment tax relief		
para.27(2)		Repealed. See para.417 of Sch.1.
Sch.22 Computation of profits: adjustment on change of basis		
para.2	322(1)	Continues in force for CT purposes.
para.3(1)	223(1)	Continues in force for CT purposes.
para.3(2)	881(1)	Repealed in part. Otherwise continues in force for CT purposes.
para.3(3)	223(3)	Continues in force for CT purposes.

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.4(1)	224(2), 322(2)	Continues in force for CT purposes.
para.4(2)	228(1), (3), (4), 325(1), (3)	Repealed. Otherwise continues in force for CT purposes.
para.5(1)	224(3)	Continues in force for CT purposes.
para.5(2)	231(1)	Continues in force for CT purposes.
para.6(1)	232(1)	Continues in force for CT purposes.
para.6(2)	232(2)	Continues in force for CT purposes.
para.7(1)	229(1), (2)	Continues in force for CT purposes.
para.7(2)	229(3)	Continues in force for CT purposes.
para.8(1)	230(1)	Continues in force for CT purposes.
para.8(2)	230(2), (3), (4)	Continues in force for CT purposes.
para.9(1)	233(1)	Continues in force for CT purposes.
para.9(2)	233(2)	Continues in force for CT purposes.
para.9(3)	233(2)	Repealed in part. Otherwise continues in force for CT purposes.
para.9(4)	233(3)	Continues in force for CT purposes.
para.9(5)	233(4)	Continues in force for CT purposes.
para.11(1)	234(1)	Repealed.
para.11(2)	234(1)	Repealed.
para.11(3)	234(2), (3)	Repealed.
para.11(4)	234(4)	Repealed.
para.11(5)	234(5)	Repealed.
para.11(6)	234(6)	Repealed.
para.12(1)	235(1)	Repealed.

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.12(2)	235(2)	Repealed.
para.12(3)	235(3)	Repealed.
para.12(4)	235(4)	Repealed.
para.13(1)	881(1)	Repealed in part. Otherwise continues in force for CT purposes.
para.13(2)	881(2), (3)	Continues in force for CT purposes.
para.13(3)		Repealed: unnecessary.
para.13(4)		Repealed: unnecessary.
para.13(5)	881(4)	Continues in force for CT purposes.
para.13(6)	881(5)	Repealed.
para.14	236	Repealed.
para.15		Repealed in part. Otherwise unnecessary to rewrite for IT purposes and continues in force for CT purposes.
para.17(2)		Repealed in part. Otherwise continues in force for CT purposes.
para.17(3)		Repealed in part. Otherwise continues in force for CT purposes.
Sch.27 Derivative contracts: minor and consequential amendments		
para.3(1)		Repealed. Amends ICTA s.128.
para.14(1)		Repealed. Introductory.
para.14(2)	359(1), 611(1), (2), (3), Sch.1 para.320	Repealed. Amends ICTA Sch.5AA.
para.14(3)		Repealed. Repeals ICTA Sch.5AA para.2(3).
para.14(4)		Repealed. Repeals ICTA Sch.5AA para.4(4A).
para.14(5)		Repealed. Repeals ICTA Sch.5AA para.4(10A).

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.14(6)		Repealed. Repeals ICTA Sch.5AA para.6(3A).
para.14(7)		Repealed. Repeals ICTA Sch.5AA para.9.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
493 No charge on acquisition of dividend shares		
(1)		Repealed.
(2)		Repealed.
(4)		Repealed.
515 Tax advantages and charges under other Acts		
(1)		Repealed in part. See para.431 of Sch.1.
(2)		Repealed. See para.431 of Sch.1.
Sch.3 Approved SAYE option schemes		
para.24(2)		Repealed. See para.440 of Sch.1.
Sch.6 Consequential amendments		
para.10	395(2), (3), (4), 396(1), (2), (3), 397(1), (2), (3), (4), 398(1), (2)	Repealed. Inserts ICTA ss.68A to 68C.
para.34	376(2), 384(1), (2), (3), (4), (5), (6), (7), 385(1), (2), (3), (4), 386(1), (2), (3), (4), (5), 387(1), (2), (3)	Repealed. Inserts ICTA ss.251A to 251D.
para.44(1)		Repealed. Introductory.
para.44(2)	799(1), (2), (3), (4)	Repealed. Amends ICTA s.322.
para.44(3)	799(1)	Repealed. Amends ICTA s.322.
para.44(4)		Repealed. Repeals ICTA s.322(2).
para.54(1)		Repealed. Amends ICTA s.392 (new s.392 inserted by para.134 of Sch.1).

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.54(2)		Repealed. Amends ICTA s.392 (new s.392 inserted by para.134 of Sch.1).
para.54(3)		Repealed. Amends ICTA s.392 (new s.392 inserted by para.134 of Sch.1).
para.54(4)		Repealed. Amends ICTA s.392 (new s.392 inserted by para.134 of Sch.1).
para.65	777(1), (2), (3)	Repealed. Amends ICTA s.580A(7).

Finance Act 2003 (c.14)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
151 Non-resident companies: extent of charge to income tax		
(2)		Repealed. See para.443 of Sch.1.
171 Policies of life insurance etc: miscellaneous amendments		
(3)	546(7), Sch.2 para.71(1), (2)	Continues in force for CT purposes.
175 Payments to adopters		
(1)	778, 779, 780, 781	Repealed. Inserts ICTA s.327A.
(2)		Repealed. Spent commencement.
176 Foster carers		
(1)		Repealed. Introduces Sch.36.
(2)		Repealed. Introduces Sch.36.
Sch.24 Restriction of deductions for employee benefit contributions		
para.1(1)	39(1), 887(1)	Continues in force for CT purposes.
para.1(2)	40(1), 888(1)	Continues in force for CT purposes.
para.1(3)	39(2), (3), 45(1), (2), 887(3), (4), 888(1)	Continues in force for CT purposes.
para.1(4)	39(4), 45(3), 887(5), 888(1)	Continues in force for CT purposes.

Finance Act 2003 (c.14) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.2(1)	41(1), (2), (3), (4), (5)	Continues in force for CT purposes.
para.2(2)	41(6)	Continues in force for CT purposes.
para.2(3)	41(3)	Continues in force for CT purposes.
para.2(4)	41(6)	Continues in force for CT purposes.
para.2(5)	42(1)	Continues in force for CT purposes.
para.3	46(1), 888(1)	Continues in force for CT purposes.
para.4(1)	43(1), (2)	Continues in force for CT purposes.
para.4(2)	43(3), (4)	Continues in force for CT purposes.
para.4(3)	43(5)	Continues in force for CT purposes.
para.5(1)	42(2)	Continues in force for CT purposes.
para.5(2)	42(2)	Continues in force for CT purposes.
para.5(3)	42(3)	Continues in force for CT purposes.
para.6	44(1), (2), (3), 888(1)	Continues in force for CT purposes.
para.8	39(5), 887(6)	Continues in force for CT purposes.
para.9(1)	46(1)	Repealed in part. Otherwise continues in force for CT purposes.
para.9(2)	46(2)	Continues in force for CT purposes.
para.10(1)	38(2)	Continues in force for CT purposes.
Sch.34 Policies of life assurance etc: miscellaneous amendments		
para.4(1)	Sch.2 para.72(1)	Continues in force for CT purposes.
para.4(2)	Sch.2 para.72(2)	Continues in force for CT purposes.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.4(3)	Sch.2 para.72(3), (4)	Continues in force for CT purposes.
para.12(1)	Sch.2 para.68(1)	Continues in force for CT purposes.
para.12(2)	Sch.2 para.70(1)	Continues in force for CT purposes.
para.12(3)	Sch.2 para.70(2)	Continues in force for CT purposes.
para.12(4)	Sch.2 para.70(3), (4)	Continues in force for CT purposes.
Sch.36 Foster carers		
para.1(1)	830(1)	Repealed.
para.1(2)	830(2)	Repealed.
para.1(3)	830(3)	Repealed.
para.1(4)	830(4)	Repealed.
para.2(1)	831(1)	Repealed.
para.2(2)	831(1)	Repealed.
para.2(3)	831(1)	Repealed.
para.2(4)	831(1), (2), (3)	Repealed.
para.2(5)		Repealed: unnecessary.
para.3(1)	832(1)	Repealed.
para.3(2)	832(2)	Repealed.
para.3(3)	832(3)	Repealed.
para.4(1)	833(1), (2), (3), (4)	Repealed.
para.4(2)	833(2), (3)	Repealed.
para.4(3)	833(2), (3), (4)	Repealed.
para.4(4)	833(2), (3)	Repealed.
para.4(5)	833(5)	Repealed.
para.5(1)		Repealed: unnecessary.
para.5(2)	834	Repealed.
para.6	835(1)	Repealed.
para.7(1)	835(2)	Repealed.
para.7(2)	835(1)	Repealed.
para.7(3)	836(1), (2)	Repealed.

Finance Act 2003 (c.14) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.7(4)	837(1), (2)	Repealed.
para.7(5)	836(3)	Repealed.
para.7(6)	836(3)	Repealed.
para.8(1)	838(1)	Repealed.
para.8(2)	838(2)	Repealed.
para.8(3)	838(4)	Repealed.
para.8(4)	838(5)	Repealed.
para.8(5)	838(6)	Repealed.
para.9	835(3), 838(3)	Repealed.
para.10(1)	839	Repealed.
para.10(2)	840(1), (2)	Repealed.
para.10(3)	840(3)	Repealed.
para.10(4)	841(1)	Repealed.
para.10(5)	841(2)	Repealed.
para.11	842	Repealed.
para.12(1)	843(1)	Repealed.
para.12(2)	843(2)	Repealed.
para.13(1)	844(1)	Repealed.
para.13(2)	844(2)	Repealed.
para.14(1)	845(1), 850(1)	Repealed.
para.14(2)	845(2), 850(1)	Repealed.
para.14(3)	845(3), 850(3)	Repealed.
para.14(4)	845(3), 850(3)	Repealed.
para.14(5)	846(1), (3), (4), 850(3)	Repealed.
para.14(6)	846(4), 850(3)	Repealed.
para.14(7)	845(3), 846(4), 850(3)	Repealed.
para.15(1)	847	Repealed.
para.15(2)	849(1), (2)	Repealed.
para.15(3)	849(3)	Repealed.
para.15(4)	850(1)	Repealed.
para.15(6)		Repealed: unnecessary.
para.15(7)		Repealed: unnecessary.

Finance Act 2003 (c.14) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.15(8)	848(1)	Repealed.
para.15(9)	848(2)	Repealed.
para.16(1)	851(1), (2)	Repealed.
para.16(2)	851(1)	Repealed.
para.16(3)		Repealed: unnecessary.
para.16(4)	851(1)	Repealed.
para.16(5)	851(2)	Repealed.
para.17(1)	852(1)	Repealed.
para.17(2)	852(3)	Repealed.
para.17(3)	852(4)	Repealed.
para.17(4)	852(2)	Repealed.
para.18	853	Repealed.
para.19	854	Repealed.
para.20	851(3)	Repealed.
para.21		Repealed: unnecessary.
Sch.39 Relevant discounted securities: withdrawal of relief for costs and losses, etc		
para.6(1)	490(4), 494(3), 495(5)	Continues in force for CT purposes.
para.6(2)	498(2), (3)	Continues in force for CT purposes.
