

CORPORATION TAX ACT 2009

TABLE OF DESTINATIONS

This Table shows how the enactments repealed or revoked by the Corporation Tax Act 2009, except for those that just amend other enactments, are dealt with by the Act. If the provision is rewritten in the Act, there is a reference to the relevant section or sections of the Act in the Rewritten provision column. If the provision is not rewritten, this is indicated in the Remarks column.

The Annex to the Table shows where those enactments that are rewritten in the Act for corporation tax purposes, but are not repealed, can be found in the Act. The enactments in question, which continue in force as they are not limited to corporation tax, are –

- sections 42, 84A(1) to (4) and 700(4) to (6) of ICTA,
- sections 46, 47, 47A, 48A, 48B, 49, 49A, 50, 52 to 54 and 56 of FA 2005, and
- section 98(1), (2), (4) and (6) of FA 2006.

The following abbreviations are used in the Table –

Acts of Parliament

ICTA	Income and Corporation Taxes Act 1988 (c. 1)
FA 1988	Finance Act 1988 (c. 39)
FA 1996	Finance Act 1996 (c. 8)
FA 1999	Finance Act 1999 (c. 16)
FA 2000	Finance Act 2000 (c. 17)
FA 2001	Finance Act 2001 (c. 9)
FA 2002	Finance Act 2002 (c. 23)
FA 2003	Finance Act 2003 (c.14)
FA 2004	Finance Act 2004 (c. 12)
FA 2005	Finance Act 2005 (c. 7)
FA 2008	Finance Act 2008 (c. 9)

Other Abbreviation

Annex 1, Change 1	Change 1 in Annex 1 of the Explanatory Notes to the Corporation Tax Act 2009
-------------------	--

In this Table a reference to a particular provision, in the context of “See para.y of Sch.1”, is to

that provision of Schedule 1 to the Act.

Taxes Management Act 1970 (c. 9)		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
12AE Choice between different Cases of Schedule D		
(1)		See Annex 1, Change 55.
(2)		See Annex 1, Change 55.
19 Information for purposes of charge on profits of UK property businesses or under Schedule A		
(2)		Unnecessary: see commentary on Sch.1.
31 Appeals: right of appeal		
(3)		See Annex 1, Change 55.
42 Procedure for making claims etc		
(7)		See Annex 1, Changes 28, 38, 39 and 68. The repeal of the reference to ICTA s.531 in para.302(a)(i) of Sch.1 is incidental to the amendment made by para.302(d) of Sch.1.
71 Bodies of persons		
(1)		Repealed in part: see para.304 of Sch.1.
90 Disallowance of relief for interest on tax		
(1)		Unnecessary so far as repealed: see commentary on section 1303.
(2)		Unnecessary: see commentary on section 1303.
98 Special returns, etc		
(5) (Table)		Repealed in part: see para.307 of Sch.1. The reference to ICTA s.577(4) is unnecessary because of the repeal of that provision by FA 1988.
Sch.3 Rules for assigning proceedings to general commissioners		
para.10		Repealed in part: see para.310 of Sch 1. The repeal is incidental to the other amendments made by that paragraph.

Oil Taxation Act 1975 (c. 22)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
3 Allowance of expenditure (other than expenditure on long-term assets and abortive exploration expenditure)		
(2)		Repealed in part: see para.314 of Sch.1.

Income and Corporation Taxes Act 1988 (c. 1)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
6 The charge to corporation tax and exclusion of income tax and capital gains tax		
(1)	2(1)	
(2)	3(1), (2)	
(3)	4	
(4)	2(2), 33, 1219(3), 1305(3), Sch.1 para.273(3)	Repealed in part: see para.2(3) of Sch.1.
(4A)		Unnecessary: relates only to repealed provisions.
8 General scheme of corporation tax		
(1)	5(1), (4)	
(2)	6(1), (2), 7	
(3)	8(1), (2), (5)	
9 Computation of income: application of income tax principles		
(1)	2(4), 35, 209, 299(1), 752, 933(1), 969(1), (2), (3), 972(1), 974(1), 977(1), 979(1)	
(2)	35, 209, 299(1), 752, 933(1), 969(1), (5), 972(1), 974(1), 977(1), 979(1)	
(2A)		Unnecessary: income tax principles no longer applied for corporation tax purposes.
(2B)	35, 209, 299(1), 752, 933(1), 972(1), 974(1), 977(1), 979(1)	
(2C)	35, 209, 299(1), 752, 933(1), 972(1), 974(1), 977(1), 979(1)	
(3)	35, 209, 299(1), 752, 933(1), 969(4), 972(1), 974(1), 977(1), 979(1), Sch.1 para.276	
(4)	2(4), 969(4), 979(2)	

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(5)		Repealed in part: see para.4(3) of Sch.1.
(6)		Unnecessary: serves no purpose following repeal of s.9(1) to (4).
11 Companies not resident in United Kingdom		
(1)	5(2), 19(1)	
(2)	5(3), (4), 19(2), (3)	
(2A)	19(2), (3)	
11AA Determination of profits attributable to permanent establishment		
(1)	19(2), 20(1)	
(2)	21(1)	
(3)	21(2), 30	
(4)	29(1), (2), (5)	
(5)	24(1), (2), (3)	
(6)		Introduces Sch.A1 to ICTA.
12 Basis of, and periods for, assessment		
(1)	8(3), (4), 942(1)	
(2)	9(1)	
(3)	10(1)	
(4)	9(2)	
(5)	11(1), (2)	
(5A)	11(3)	
(5B)	10(4)	
(6)	9(3)	
(7)	9(4), 10(5), 12(1), (2), (3), (4), (6), (7)	
(7ZA)	10(1), (2), (3)	
(9)	9(5), 10(6), 12(6)	
13A Close investment-holding companies		
(6)	1316(1)	
15 Schedule A		
(1) (Sch.A para.1(1))	205, 207(1), 209	
(1) (Sch.A para.1(2))	205	

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(1) (Sch.A para.1(3))	205, 1270(2)	
(1) (Sch.A para.1(4))	207(3)	
(1) (Sch.A para.2(1))	208	
(1) (Sch.A para.2(2))	208, 213(1), 288(1), (2)	
(1) (Sch.A para.2(3))	211(1), (2)	
(1) (Sch.A para.3(1))	207(4)	
(1) (Sch.A para.3(2))	1314(1), (2)	
(1) (Sch.A para.4(1))	248(1)	
(1) (Sch.A para.4(2))	248(3)	
(1) (Sch.A para.4(3))	248(2)	
(1) (Sch.A para.4(4))	248(4), 1314(1), (2)	
(1A)		Unnecessary: see commentary on Sch.1.
(3A)		Unnecessary: income tax principles no longer applied for corporation tax purposes.
(4)		Unnecessary: signpost redundant following repeal of Schedule A.
18 Schedule D		
(1)	35, 201(1), (2), 209, 287, 299(1), 752, 933(1), 972(1), 974(1), 977(1), 979(1), (2), 982(2)	
(2)	35, 201(1), (2), 209, 287, 299(1), 752, 933(1), 974(1), 977(1), 982(2)	
(3)	201(2)	
(3) (“Case I”)	35, 201(1), 287	
(3) (“Case II”)		See Annex 1, Change 2.
(3) (“Case III”)	299(1), 972(1), 977(1), (3), 982(2)	See Annex 1, Change 2.
(3) (“Case V”)	35, 209, 287, 933(1), (2), 974(1), 977(1), 979(1)	
(3) (“Case VI”)	287, 299(1), 752, 979(1), 982(2)	
(3A)	299(1), 972(1), 977(1), (3)	
(3B)	974(1), (3), (4), (5), 975(2)	

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3C)	975(1)	
(3D)	975(2)	
(3E)	974(6), 975(3)	
(4)		Unnecessary: schedular system no longer applies.
(4A)		Unnecessary: income tax principles no longer applied for corporation tax purposes.
(5)		Unnecessary: signpost redundant following repeal of Schedule D.
21A Computation of amount chargeable		
(1)	210(1), 214(1), (2), (3)	
(2)	210(2), 985(2), (3), 986(2), (3), 999(3), (4), 1000(2), (3)	
(4)	210(2)	
(5)	210(1), 1147(2), (6), (7)	
21B Application of other rules applicable to Case I of Schedule D		
	210(1), (2), 249(1), (2), (3), 261(1), (2), (3), 262(1), (2), (3), (4), (5), (6), 280, 281(1), 282(1), (2), 283(2), 284(1), (2), (3), (4), 285, 1267(1), (4), 1269	
21C The Schedule A charge and mutual business		
(1)	260(1)	
(2)	260(1)	
(3)	260(2)	
(4)	260(2)	
(5)	260(3)	
24 Construction of Part II		
(1)	247(1), 291(1), (2), 1316(1), 1320(1)	Repealed in part: see para.13(2) of Sch.1.
(2)	246(1), (2), (3)	
(3)	246(5)	
(4)	246(4), 247(2)	
(5)	247(3), 1320(1)	Repealed in part: see para.13(4) of Sch.1.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(6)	207(2)	Repealed in part: see para.13(5) of Sch.1 and commentary on section 256.
30 Expenditure on making sea walls		
(1)	254(1), (2), (3), (4)	
(2)	255(1), (2), (4), (5)	
(2A)	257(1), (2), (3), (4)	
(3)	255(6), 256(1), (2), (3)	
(4)	254(5)	
(5)	254(7)	
31ZA Deduction for expenditure on energy-saving items		
(1)	251(1)	
(2)	251(2)	
(3)	251(3)	
(4)	251(4)	
(5)	251(5)	
(6)	251(6)	
(7)	251(7)	
(8)	251(8)	
31ZB Restrictions on relief		
(1)	252(1)	
(2)	252(2)	
(3)	252(3)	
(4)	252(4)	
(5)	252(5)	
31ZC Regulations		
(1)	253(1)	
(2)	253(2)	
(3)	253(3)	
34 Treatment of premiums etc as rent		
(1)	217(1), (2), (3), (4), 219(1), (2), (3), (4), 220(1), (2), (3), (4), 221(1), (2), (3), (4)	
(2)	218(1), (2), (3)	

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	218(4), (5)	
(4)	219(1), (2), (3), (4), (6), 220(1), (2), (3), (4)	
(5)	221(1), (2), (3), (4), (6)	
(6)	217(2), (3), (4), 219(2), (3), (4), 220(2), (3), (4), 221(2), (3), (4)	
(7)	221(1), 1316(1)	
(7A)	217(3), 219(3), 220(3), 221(3)	
(8)	236(1), (2), (3)	
35 Charge on assignment of lease granted at an undervalue		
(1)	222(1), 223(2), (3), (4)	
(2)	222(1), (2), (3), (4), 223(5)	
(2A)	222(3)	
(3)	237(1), (2), (3)	
36 Charge on sale of land with right to reconveyance		
(1)	224(1), (2), (3), (4), 225(1), (3), (4), (5)	
(2)	226(2), (3), (4), (5), 238(1), (2), (3), 239(1), (2), (3)	
(3)	225(1), (3), (4), (5), 226(4), (5), 239(1), (2), (3)	
(4)	225(2)	
(4A)	224(3), 225(4)	
(4B)	226(6)	
(5)	1316(1)	
37 Premiums paid etc: deductions from premiums and rent received		
(1)	227(4), 230(2)	
(2)	217(5), 219(5), 220(5), 222(5), 227(1), (2), (3), 228(2), (3), (4), 229(4), (5)	
(3)	227(1), (3), 228(2), (3), 229(2), (3), (4), (5)	
(4)	231(1), (2), (3), 232(1), (3), (4)	
(5)	233(1), (2), (3), (4)	
(6)	234(1), (2), (3), (4), (5), (7), (8)	

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(7)	228(4), (6), 233(6)	
(8)	230(3), (4)	
(9)	227(5), 228(3), 229(4), 230(1), (5), (6), 231(4), 235(1), (2), (3)	
(10)	247(4)	
37A Section 37(4) and reductions in receipts under ITTOIA 2005		
(1)	233(1)	
(2)	233(2), (3)	
(3)	233(4)	
(4)	234(1), (2)	
(5)	234(3), (4), (5), (7), (8)	
(6)	233(6)	
(7)	233(6)	
(8)	233(1), 234(1)	
(9)	247(4)	
38 Rules for ascertaining duration of leases		
(1)	243(1), 1316(1)	
(2)	244(1)	
(3)	244(2)	
(4)	244(3), (4), (5), (6)	
(5)	245(1), (2), (3), (4)	
(6)	243(4)	
(7)		Introduces paras.2 and 3 of Sch.30 to ICTA.
39 Saving for pre-1963 leases, and special relief for individuals		
(1)	Sch.2 paras.35, 36, 37, 38	
(2)		Limits ICTA s.39(1).
40 Tax treatment of receipts and outgoings on sale of land		
(1)		Unnecessary: see commentary on section 259.
(2)		Unnecessary: see commentary on section 259.
(3)	259(1), (2)	Partly unnecessary: see commentary on section 259.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(4)		Unnecessary: see commentary on section 259.
(4A)		Unnecessary: see commentary on section 259.
42 Appeals against determinations under sections 34 to 36 or Chapter 4 of Part 3 of ITTOIA 2005		
(1)		Repealed in part: see para.18(2) of Sch.1.
46 Savings certificates and tax reserve certificates		
(1)	1281(1), 1282(1)	
(2)	1283	
(3)	1281(1), (2), 1282(4), Sch.2 para.136	
(4)	1281(4), 1282(1), (2), (3)	
(5)	1282(5)	
(6)	1281(3)	
(7)	1282(6)	
53 Farming and other commercial occupation of land (except woodlands)		
(1)	36(1)	
(2)	36(2), 1270(1)	
(3)	37(2), 38(1), (2), (3)	
(4)	37(1), 38(3)	
(5)	36(3), 38(3)	
55 Mines, quarries and other concerns		
(1)	39(1), (2), (3)	
(2)	39(4)	
(3)	39(5)	
70 Basis of assessment etc		
(1)		Unnecessary: see commentary on section 8.
(2)	180(1)	
(3)	933(1)	
70A Case V income from land outside UK: corporation tax		
(1)	206, 207(1), (3), (4), 287	

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)	206, 207(1), (2), (3), (4), 208, 213(1), 1314(1), (2)	
(3)	206	
(4)	206, 1270(3)	
(5)	206, 207(2), 210(1), (2), 211(1), 214(1), (2), (3), 217(1), (2), (3), (4), (5), 218(1), (2), (3), (4), (5), 219(1), (2), (3), (4), (5), (6), 220(1), (2), (3), (4), (5), 221(1), (2), (3), (4), (6), 222(1), (2), (3), (4), (5), 223(2), (3), (4), (5), 224(1), (2), (3), (4), 225(1), (3), (4), (5), 226(2), (3), (4), (5), (6), 227(1), (2), (3), (4), (5), 228(2), (3), (4), (6), 229(2), (3), (4), (5), 230(1), (2), (3), (4), (5), (6), 231(1), (2), (3), (4), 232(1), (3), (4), 233(1), (2), (3), (4), 234(1), (2), (3), (4), (5), (7), (8), 235(1), (2), (3), 248(1), (2), (3), (4), 250(1), (2), (4), (5), (6), 254(1), (2), (3), (4), (5), (7), 255(1), (2), (4), (5), (6), 256(1), (2), (3), 257(1), (2), (3), (4), 259(1), (2), 260(1), (2), (3), 291(1), (2)	
(6)	210(2)	
(7)	290(1), (2)	
72 Apportionments etc for purposes of Cases I, II and VI		
(1)	52(1), (2), 1307(1), (3)	
(2)	52(3), 1307(4)	
74 General rules as to deductions not allowable		
(1)	53(1), (2), 54(1), (2), 59, 68(1), (2), (3), 103(1), (2), 231(2)	Partly unnecessary: see commentary on sections 53, 60, 68, 263 and Sch.1.
(2)		Unnecessary.
75 Expenses of management: companies with investment business		
(1)	1219(1)	
(2)	985(3), 999(4), 1000(3), 1219(3), 1232	
(2A)	1248(1), (2)	
(2B)	1248(3), (5)	
(2C)	1248(4)	

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	1219(3), 1221(1)	
(4)	1218(3), 1219(2)	
(5)	1220(1)	
(5A)	1220(2), (3)	
(6)	1222(1), (2), (3)	
(7)	1221(2), (3), 1233(1), (2)	
(8)	1223(1), (2)	
(9)	1223(2), (3)	
(10)	1219(4), 1220(4)	
(11)	1220(5), 1248(5)	
75A Accounting period to which expenses of management are referable		
(1)	1224(1)	
(2)	1225(1)	
(3)	1225(2)	
(4)	1225(2)	
(5)	1225(3)	
(6)	1226(1), (2)	
(7)	1227(1), (2)	
(8)	1227(1), (2)	
(9)	1224(2)	
(10)	1255(1), (3)	
75B Amounts reversing expenses of management deducted: charge to tax		
(1)	1229(1), 1231(3)	
(2)	1229(2)	
(3)	1230(2), (3), 1231(3)	
(4)	1229(3)	
(5)	1229(5)	
(6)	1229(6)	
(7)	1229(3), (4)	
(8)	1255(2)	
(9)	1231(1), (2)	
(10)	1231(2), 1255(2)	

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(11)	1228	
(12)	1255(3)	
76 Expenses of insurance companies		
(7)		Repealed in part: see para.30(6) of Sch.1. Repealed entries in Step 3 are replaced by references to provisions of this Act.
76A Levies and repayments under the Financial Services and Markets Act 2000		
(1)	92(1), 104(1), (2)	
(2)	92(3)	
(3)	104(3)	
(4)		See Annex 1, Change 22.
(5)	92(3), 104(4), 1254(3)	
(6)	92(3)	
76B Levies and repayments under the Financial Services and Markets Act 2000: investment companies		
(1)	1232, 1246(1)	
(2)	1254(1)	
(3)	1246(3)	
(4)	1246(2)	
(5)	1254(2)	
79 Contributions to local enterprise agencies		
(1)	51(1), (2), 82(1), (2), 83(1)	
(2)	1232, 1244(1), (2)	
(2A)	Sch.1 para.41	
(3)	82(3), (4), 1244(3), (4), Sch.1 para.41	
(4)	83(2), 84(1), (3), (4), 85(3)	
(5)	84(2)	
(6)	84(5)	
(7)	84(6)	
(8)	85(2), (4), (5)	
(9)	82(5), (6), 283(2), 1253(1), (2), Sch.1 para.41	

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(10)	1316(1)	
(11)		Spent commencement.
79A Contributions to training and enterprise councils and local enterprise companies		
(1)	51(1), (2), 82(1), (2), 83(1)	
(2)	1232, 1244(1), (2)	
(2A)	Sch.1 para.41	
(3)	82(3), (4), 1244(3), (4), Sch.1 para.41	
(4)	82(5), (6), 1253(1), (2), Sch.1 para.41	
(5)	83(3), (4), (5)	
(6)	1316(1)	
(7)		Spent commencement.
79B Contributions to urban regeneration companies		
(1)	51(1), (2), 82(1), (2)	.
(2)	1232, 1244(1), (2)	
(2A)	Sch.1 para.41	
(3)	82(3), (4), 1244(3), (4), Sch.1 para.41	
(4)	82(5), (6), 1253(1), (2), Sch.1 para.41	
(5)	86(1)	
(6)	86(2)	
(7)	86(2)	
(8)	86(3)	
(9)	1316(1)	
(10)		Spent commencement.
82A Expenditure on research and development		
(1)	51(1), (2), 87(1)	
(2)	87(2)	
(3)	87(3)	
(4)	87(4)	
(5)	87(5)	

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
82B Payments to research associations, universities etc		
(1)	51(1), (2), 88(1), (2), (4)	
(2)	88(3)	
(3)	88(5)	
(4)	88(6)	
(5)	88(7)	
83 Patent fees etc and expenses		
	51(1), (2), 89, 90	
83A Gifts in kind to charities etc		
(1)	105(1), (4)	
(2)	105(1)	
(3)	105(2)	
(4)	108(1), (3)	
(5)	1316(1)	
84 Gifts to educational establishments		
(1)	105(1)	
(2)		See Annex 1, Change 26.
(3)	105(2)	
(3A)		See Annex 1, Change 28.
(4)	108(1), (3)	
(5)	105(3), 106(1), (2)	
(6)	106(3)	
(7)	106(4), (5), (6)	
(8)	106(7)	
(9)	1316(1)	
84A Costs of establishing share option or profit sharing schemes: relief		
(2)		Repealed in part: see para.56(2) of Sch.1.
(3ZA)		Repealed in part: see para.56(3) of Sch.1.
85 Payments to trustees of approved profit sharing schemes		
(1)		Unnecessary: see commentary on Chapter 2 of Part 11.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)		Unnecessary: see commentary on Chapter 2 of Part 11.
(3)		Unnecessary: see commentary on Chapter 2 of Part 11.
(4)		Unnecessary: see commentary on Chapter 2 of Part 11.
(5)		Unnecessary: see commentary on Chapter 2 of Part 11.
85A Costs of establishing employee share ownership trusts: relief		
(1)	1000(1)	
(2)	1000(2), (3), (4), 1221(2), (3)	
(3)	1000(5)	
(3A)	1000(5)	
(4)	1000(1)	
(5)	1000(6)	
(6)		Spent commencement.
85B Approved share incentive plans		
		Introduces Sch.4AA to ICTA.
86 Employees seconded to charities and educational establishments		
(1)	51(1), (2), 70(1), (2), (3), 1232, 1235(1), (2), (3), Sch.1 para.32	
(2)	70(2), 1221(2), (3), 1235(2), Sch.1 para.32	
(3)	70(1), (3), 71(1), (2), (3), 1235(1), (3), Sch.1 para.32	
(4)	71(1)	
(5)	71(2)	Partly unnecessary: see commentary on Sch.1.
(6)	71(3)	
86A Charitable donations: contributions to agent's expenses		
(1)	72(1), 1236(1)	
(1A)	72(3), 1236(4)	

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)	72(2), 1221(2), (3), 1232, 1236(1), (2)	
(3)	72(2), 1236(3)	
87 Taxable premiums etc		
(1)	62(1)	
(2)	62(2), (3), 63(1), (3), (4), (5)	
(3)	63(3), (5)	
(4)	65(1), (2)	
(5)	66(1), (2), (3), (4), (5), 67(1), (2), (3), (4), (6), (7)	
(6)	65(3)	
(7)	64(1), (2), (3)	
(8)	62(5)	
(9)	63(4), (5)	
(9A)	62(6)	
87A Section 87(2) and (3) and reductions in receipts under ITTOIA 2005		
(1)	66(1), 67(1)	
(2)	66(2), (3), (4), (5), 67(2), (3), (4), (6), (7)	
(3)	66(1)	
88 Payments to Export Credits Guarantee Department		
	91, 1221(2), (3), 1232, 1245(1), (2)	
88D Restriction of deductions in respect of certain debts		
(1)	55(1), 970(1)	
(2)	55(2), 970(2)	
(3)	970(3)	
(4)	970(2)	
89 Debts proving to be irrecoverable after discontinuance etc		
	55(2)	
90 Additional payments to redundant employees		
(1)	51(1), (2), 79(1), (2), (4), (5), 1221(2), (3), 1232, 1242(1), (2), (4), Sch.1 para.39	

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(1A)	Sch.1 para.39	
(2)	79(3), 1242(3), Sch.1 para.39	
(3)	80(1), (2)	
(4)	79(1), (3), 1242(1), (3), Sch.1 para.39	
91 Cemeteries		
(1)	146(1), 147(1), (2), 148(1), (4)	
(2)	146(4)	
(3)	148(2), (3), (4)	
(4)	147(5), 148(1), (2), (4)	
(5)	146(4), (5), 147(1), (2), (4), 148(4)	
(6)	147(3), 148(2)	
(7)	146(1), (4), 147(1), (2), 148(1), (4)	
(8)	146(2), (3), (6), 148(3), (4)	
(9)	147(5), 149(1), (3), (4), (5)	
91A Waste disposal: restoration payments		
(1)	145(1), (2)	
(2)	145(2), (3)	
(3)	145(4)	
(4)	145(5)	
(5)	145(5)	
(6)	144(1), 145(5)	
(7)	145(6)	
91B Waste disposal: preparation expenditure		
(1)	142(1)	
(2)	142(1), (2), 143(1)	
(3)	142(2), 143(1)	
(4)	143(2), 144(2)	
(5)	143(2)	
(6)	143(2)	
(7)	142(1), 143(1)	

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(8)	143(1)	
(9)	143(2), (3)	
(10)	143(2), (3), (4)	
(10A)	144(3)	
(11)	143(1), (3), 144(2)	
91BA Waste disposal: entitlement of successor to allowances		
(1)	142(1), (3), 144(2), Sch.2 para.30	
(2)	142(4)	
(3)	142(3)	
(4)	142(1)	
(5)	142(1)	
91C Mineral exploration and access		
	137(1), (2), (3)	
92 Regional development grants		
(1)		Unnecessary: see commentary on Sch.1.
(2)		Unnecessary: see commentary on Sch.1.
(3)		Unnecessary: see commentary on Sch.1.
93 Other grants under Industrial Development Act 1982 etc		
(1)	102(1), (2), 1252(1), (2), (3)	
(2)	102(1), (2), 1252(1), (2), (3)	Partly unnecessary: see commentary on section 102.
(3)	102(2), 1252(2)	
94 Debts deducted and subsequently released		
(1)	94(1), (2)	
95 Taxation of dealers in respect of distributions etc		
(1)	130(1), (3), (4)	
(1A)	130(2)	
(1C)		Unnecessary: see commentary on section 130.
(2)	130(1), (3), (4)	

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2A)	130(5)	
97 Treatment of farm animals etc		
		Introduces Sch.5 to ICTA.
98 Tied premises: receipts and expenses treated as those of trade		
(1)	42(1)	
(2)	42(1), (2)	
(3)	42(3)	
(4)	42(1)	
99 Dealers in land		
(1)	134(1), (2), (3)	
(2)	136(1), (2), (3)	
(3)	136(4), (5)	
(4)	Sch.2 para.29	
100 Valuation of trading stock at discontinuance of trade		
(1)	162(1), 164(1), (2), (4), 170(1)	
(1ZA)	162(2)	
(1A)	165(1), (2), 166(1), (2), 170(2)	
(1B)	164(3)	
(1C)	167(1), (2), (3), (4)	
(1D)	167(5)	
(1E)	169(1), (2)	
(1F)	168, 1316(2)	
(1G)	170(2)	
(2)	163(1), (2), (3)	
(3)	165(3), 167(6), 170(2)	
101 Valuation of work in progress at discontinuance of profession or vocation		
(1)		See Annex 1, Change 39.
(2)		See Annex 1, Change 39.
(2A)		See Annex 1, Change 39.
(3)	163(3)	See Annex 1, Change 39.
102 Provisions supplementary to sections 100 and 101		
(1)	171	

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)	162(3), (4)	
103 Receipts after discontinuance: earnings basis charge and related charge affecting conventional basis		
(1)	188, 189(1), (4), 190(1), 280, 281(1), 282(1)	
(2)	189(1), 190(1), 281(1), 282(1)	
(3)	189(3), 195(1)	
(4)	193(1), (2), 283(2)	
(5)	192(1), (2), 283(2)	
104 Conventional basis: general charge on receipts after discontinuance or change of basis		
(1)	188, 189(1), (4), 190(1), 280, 281(1), 282(1)	
(2)	189(1), 190(1), 281(1), 282(1)	
(3)		Unnecessary.
(6)	195(1)	
105 Allowable deductions		
(1)	196(1), (2), 285	Partly unnecessary: see commentary on section 197.
(2)	196(3), 285	
(3)	197(1), (2), (3), 285	Partly unnecessary: see commentary on section 197.
106 Application of charges where rights to payments transferred		
(1)	95(3), 194(1), (2), (3), (4), 249(3), 284(1), (2), (3), (4)	
(2)	95(1), (2), (3), 194(4), 249(1), (2), (3), 284(4)	
110 Interpretation etc		
(1)		Introductory.
(1A)	190(2)	
(1B)	190(2), 289(1), (2)	
(1C)	282(2)	
(1D)	282(2)	
(3)		Unnecessary: see commentary on Chapter 15 of Part 3.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(4)		Unnecessary: see commentary on Chapter 15 of Part 3.
(5)		Unnecessary: see commentary on Chapter 15 of Part 3.
(6)	195(2)	
111 Treatment of partnerships		
(1)	1258	
114 Special rules for computing profits and losses		
(1)	77(5), (6), 80(1), (2), 162(3), (4), 1259(3), (4), (5), 1260(1), (2), 1261(1), (2), (3), (4), (5), (6), 1267(3), (4), 1268(1), Sch.1 paras.484, 485, 486, 487, 488, 489, 520(3)	
(2)	1262(1), (2), (4), 1265(1), (2)	
115 Provisions supplementary to section 114		
(4)	1259(4), 1261(6)	
(5)	1266(1), Sch.1 para.365(3)	
(5A)	1266(2), Sch.1 para.365(3)	
(5B)	1266(3)	
(5C)	1266(4)	
(7)		Unnecessary.
116 Arrangements for transferring relief		
(5)		Unnecessary: see commentary on section 1260.
118ZA Treatment of limited liability partnerships		
(1)	1273(1)	
(2)	1273(2)	
(3)	1273(3)	
(4)	1273(4)	
119 Rent etc payable in connection with mines, quarries and similar concerns		
(1)	270, 271(1), (2), 288(1)	
(2)		See Annex 1, Change 53.
(3)	271(1), (2), (3)	

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
120 Rent etc payable in respect of electric line wayleaves		
(1)	45(1), (2), (5), 277, 278(1), 288(2)	
(1A)	45(1), 279(1), (2)	
(5)	45(4), (6), 278(1), (2), (3)	
121 Management expenses of owner of mineral rights		
(3)	272(1), (2)	
122 Relief in respect of mineral royalties		
(1)	135(1), (2), 258(1), (2), 273(1), (2)	
(2)	258(2), 273(2)	
(5)	135(3), 258(3), 274(2), 276	
(6)	135(3), 258(3), 274(1), (3)	
(7)	135(3), 258(3), 275(1), (2), (3)	
125 Annual payments for dividends or non-taxable consideration		
(1)	1301(1), (2), (3), (4), (5), (6)	
(2)	1301(2), (3)	
(3)	1301(4), (5), (6)	
(4)	1301(8)	
(5)		Spent commencement.
128 Commodity and financial futures etc: losses and gains		
(2)	981(1)	
(3)	981(2), (3)	
130 Meaning of “company with investment business” and “investment company” in Part 4		
	1218(1)	Repealed in part: see para.94 of Sch.1.
208 UK company distributions not generally chargeable to corporation tax		
	1285(1), (2), (3), (4)	
337 Company beginning or ceasing to carry on trade		
(1)	41(2), Sch.1 para.520(3)	Partly unnecessary: see commentary on section 41.
(2)	289(1), (2)	

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
337A Computation of company's profits or income: exclusion of general deductions		
(1)	1305(1), (2)	Repealed in part: see para.104(2) of Sch.1.
(2)		Repealed in part: see para.104(3) of, and commentary on, Sch.1.
399 Dealings in commodity futures etc: withdrawal of loss relief		
(1B)		Unnecessary.
(3)		Repealed in part: see para.115(3) of Sch.1.
401 Relief for pre-trading expenditure		
(1)	61(1), (2)	
(1AA)	61(3)	
(1AB)	330(1), (2), (3)	
(1AC)	330(3), (4), (5)	
414 Close companies		
(1)	Sch.1 para.273(2)	Repealed in part: see para.125 of Sch.1.
431 Interpretative provisions relating to insurance companies		
(2YC)		Repealed in part: see para.126(3) of Sch.1.
434A Computation of losses and limitation on relief		
(2A)		Repealed in part: see para.134(3) of Sch.1.
444AZA Transfers of life assurance business: Case VI losses of the transferor		
(2)		Repealed in part: see para.142(3) of Sch.1.
444AZB Transfers of life assurance business: Case I losses of the transferor		
(2)		Repealed in part: see para.143(3) of Sch.1.
444AEA Transfer schemes: anti-avoidance rule		
(1)		Repealed in part: see para.145(2) of Sch.1.
(3)		Repealed in part: see para.145(3) of Sch.1.
(4)		Repealed in part: see para.145(4) of Sch.1.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
444AECA Parts of transfer scheme arrangements: anti-avoidance rule		
(1)		Repealed in part: see para.148(2) of Sch.1.
(3)		Repealed in part: see para.148(3) of Sch.1.
(4)		Repealed in part: see para.148(4) of Sch.1.
444AF Demutualisation surplus: life assurance business		
(5)		Repealed in part: see para.152 of Sch.1.
469 Other unit trusts		
(4A)	972(1), (2)	
(4B)	973(1)	
(4C)	973(2)	
(4D)		Signpost.
(5)	973(3), (4)	
(6)	973(5), (6), (7)	
472A Trading profits etc from securities: taxation of amounts taken to reserves		
(1)	128(1)	
(2)	128(2)	
(3)	128(3)	
(4)	128(4)	
473 Conversion etc of securities held as circulating capital		
(1)	129(1)	
(2)	129(2)	
(2A)	129(3)	
(3)	129(1), (4)	
(4)	129(5), (6)	
(6)	129(8)	
(7)	129(7)	
475 Tax-free Treasury securities: exclusion of interest on borrowed money		
(2)	405(2)	Repealed in part: see para. 160 of Sch.1.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(4)		Repealed in part: see para.160 of Sch.1.
477A Building societies: loan relationships		
(3)	498(1), (2), (3), (5)	Repealed in part: see para.161 of Sch.1.
(4)	498(4)	
(10)	498(5)	
477B Building societies: incidental costs of issuing qualifying shares		
(1)	131(1)	
(1A)	131(3)	
(2)	131(2)	
(3)	131(4), (5), (6)	
(4)	131(6)	
(5)	131(1), (2)	
486 Industrial and provident societies and co-operative associations		
(1)	499(1), 500(2)	Repealed in part: see para.163(2) of Sch.1.
(4)	499(2)	
(7)	500(1), (2)	
(10)	132(1), (2), (3), (4)	
(11)	Sch.1 para.100	
(12)	499(1), (4), (5), (6), 500(2), Sch.1 para.273(2)	Repealed in part: see para.163(5) of Sch.1.
487 Credit unions		
(1)	40(1), 397(1)	
(2)	397(2)	
(3)	133	
(3A)	397(3)	
(4)	1218(2)	
(5)	40(2)	
491 Distribution of assets of body corporate carrying on mutual business		
(1)	101(1), (4), (6)	
(2)	101(5)	
(3)	101(1), (2), (3), 283(2)	

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(4)	101(1), (2)	
(6)	101(3), 283(2)	
(7)	197(1)	
(8)	101(1)	
(9)		Unnecessary: see commentary on section 101.
(10)		See Annex 1, Change 2.
(11)	101(7)	
504 Supplementary provisions		
(1)		Introductory.
(2)	265(2), (3)	
(3)	265(3), 267(1), (2), (3), (4), (5), (6)	
(5)	266(2), (3), (4), 267(2), (3), (5)	
(6)	268(1), (2)	
(6A)	268(6)	
(7)	268(3), (4)	
(8)	268(5)	
(9)	265(1)	
505 Charitable companies: general		
(1)		Repealed in part: see para.174 of Sch.1.
509 Reserves of marketing boards and certain other statutory bodies		
(1)	153(1), (2), (3), (4), (5), 155(1), (2)	
(2)	154(2), (3), (4), (5), 155(1), (2)	
(3)	153(5), 155(1), (2)	
524 Taxation of receipts from sale of patent rights		
(1)	912(1), 913(1), (2), 914(2), (3), 915(2), (3)	
(2)	914(4), (5), 915(4), (5)	
(2A)	914(5), 915(5)	
(3)	912(1), (2), 913(1), (2), 916(2), 917(2), 919(1)	

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(5)		Unnecessary.
(6)	916(3), (4), (5), (6), 917(3), (4), (5), (6)	
(7)	913(1), (2), (4)	
(8)	913(3)	
(9)	919(2), (3)	
(9A)	920	
(10)		Unnecessary: approach in this Act is not to specify to whom a claim is made (see Annex 1, Change 1).
525 Capital sums: winding up or partnership changes		
(1)	918(1), (2)	
(3)	1272(1), (2)	
(4)	1272(2)	
526 Relief for expenses		
(1)	924(1), (2), (3), 925(2)	
528 Manner of making allowances and charges		
(2)	924(1)	
(3)	924(1), 925(1), (2), (3)	
(3A)	925(5)	
531 Provisions supplementary to section 530		
(1)	177(1), (2)	
(2)	178(1), (2), (3)	
(3)	178(4), (5), (6)	
(3A)	178(7)	
(4)	908(1), 909(2), (3), (4)	
(5)	910(1), (2)	
(7)	179(1), (2), (3), 909(5), (6), 1316(2)	
(8)	176(3), (4), 908(1), (2)	

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		
	908(5), 926(1), (2), 927(1), (2), (3), (4), 928(1), (2), (3), (4), (5), 929(1), (2), (3), (4), 930(1), (2), 931, 1316(2)	
533 Interpretation of sections 520 to 532		
(1)	912(2), (3), 925(4)	
(2)	921(1), (2)	
(3)	921(3), (4)	
(4)	923(1), (2), (3)	
(5)	922(1), (2), (3)	
(6)	922(1)	
(7)	908(4)	
556 Activity treated as trade etc and attribution of income		
(2)	1309(1), (2)	
(3)	1309(4)	
(4)	1309(1), (2), (4)	
(4A)	1309(5)	
(5)	1309(3)	Partly unnecessary.
558 Supplementary provisions		
(5)	1309(4)	
(6)	1309(5)	
568 Deductions from profits of contributions paid under certified schemes		
(1)		Repealed in part: see para.188 of Sch.1. The omission of words in this subsection is incidental to other amendments in that paragraph.
571 Cancellation of certificates		
(1)		Repealed in part: see para.190(2) of Sch.1.
577 Business entertaining expenses		
(1)	1298(1), (2)	
(3)	1298(3), 1299(1), 1300(1)	

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(5)	1298(1), (5), 1299(1), (3), 1300(1), (4)	
(7)	1298(1), (5)	
(8)	1298(1), (5), 1300(1), (3)	
(9)	1300(1), (5)	
(10)	1299(1), (2), 1300(1), (2)	
577A Expenditure involving crime		
(1)	1304(1), (4)	
(1A)	1304(1), (5)	
(2)	1304(2), (3)	
578 Housing grants		
(1)	1284(1), (2)	
(2)	1284(3)	
578A Expenditure on car hire		
(1)	56(1), 1251(1), Sch.1 para.44	
(2)	56(1), 1251(1), Sch.1 para.44	
(2A)	58(1), 1251(7), Sch.1 para.45	
(2B)	58(2), 1251(7), Sch.1 para.45	
(3)	56(2), 1251(2), Sch.1 para.44	
(4)	56(3), (4), (5), 1231(3), 1251(3), (4), (5), Sch.1 para.44	
578B Expenditure on car hire: supplementary		
(1)	57(1), 1251(7), Sch.1 para.44	
(2)	57(2), (3), (4), (5), 1251(7), Sch.1 para.44	
(3)	57(6), 1251(7), Sch.1 para.44	
(4)	56(6), 1251(6), Sch.1 para.44	
579 Statutory redundancy payments		
(2)	51(1), (2), 76(1), 77(1), (2), (3), (4), (5), (6), (7)	
(3)	1221(2), (3), 1232, 1239(1), 1240(1), (2), (3), 1243(1), Sch.1 paras.36, 37, 40	
(3A)	1240(4), Sch.1 para.37	

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(5)	76(1), 77(7), 78(1), (2), (3), 1239(1), 1241(1), (2), (3), Sch.1 paras.36, 38	
(6)	81(1), (2), 1243(1), (2), (3), Sch.1 para.40	
580 Provisions supplementary to section 579		
(1)	76(2), (3), 77(3), 78(2), 79(1), (3), 81(1), 1239(2), (3), 1240(3), 1241(2), 1242(1), (3), 1243(1), Sch.1 paras.36, 37, 38, 39, 40	
582 Funding bonds issued in respect of interest on certain debts		
(1)	413(1), (2), 414(1)	
(2)	299(1)	
(2A)	299(1)	
(3)	413(1)	
(3A)	413(2)	
(4)	413(3), 414(2)	
584 Relief for unremittable overseas income		
(1)	1274(1), (3), (4), 1275(1)	
(2)	1275(1)	Partly unnecessary: see Annex 1, Change 90.
(2A)	1276(1), (3), (4), (5)	
(4)	1277(1), (2), (3), (4)	
(5)	1275(3), (4), 1276(1), (2), (4), (5)	
(6)	1275(5)	
(8)	1278(1), (2), (3)	
(10)	Sch.2 para.135	
586 Disallowance of deductions for war risk premiums		
(1)		See Annex 1, Change 99.
(2)		See Annex 1, Change 99.
(3)		See Annex 1, Change 99.
(4)		See Annex 1, Change 99.
(5)		See Annex 1, Change 99.
(6)		See Annex 1, Change 99.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
587 Disallowance of certain payments in respect of war injuries to employees		
(1)		See Annex 1, Change 99.
(2)		See Annex 1, Change 99.
(3)		See Annex 1, Change 99.
(4)		See Annex 1, Change 99.
(5)		See Annex 1, Change 99.
(6)		See Annex 1, Change 99.
(7)		See Annex 1, Change 99.
(8)		See Annex 1, Change 99.
588 Training courses for employees		
(1)	74(1), (2), 1238(1), (3), Sch.1 para.34	
(3)	51(1), (2), 74(1), (2), 1238(1), (3), Sch.1 para.34	
(4)	1221(2), (3), 1232, 1238(1), (2), Sch.1 para.34	
(5)	75(1), (2), (3), 1238(4), Sch.1 para.35	
(5A)	Sch.1 para.35	
(6)	75(4), 1238(4), Sch.1 para.35	
(7)	75(5), (6), 1238(4), Sch.1 para.35	
589A Counselling services for employees		
(1)	73(1), (2), 1237(1), (3), Sch.1 para.33	
(1A)	73(3), 1237(4), Sch.1 para.33	
(7)	73(1), 1237(1), Sch.1 para.33	
(8)	51(1), (2), 73(1), 1232, 1237(1), (2), Sch.1 para.33	
(9)	1221(2), (3), 1232, 1237(1), (2), Sch.1 para.33	
589B Qualifying counselling services etc		
(5)	73(1)	
617 Social security benefits and contributions		
(3)	1302(1), (2), 1306(1)	

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(4)	1302(1), (2), (3)	
(5)	1302(4)	
695 Limited interests in residue		
(1)	938(1)	
(2)	934(1), 939(2), (4), 941(1), (2), 944(1), 957(3), (5), 958	
(3)	934(1), 939(3), (4), 941(1), (2), 944(1), 957(4), (5), 958	
(4)	934(1), 941(1), (2), (3), 942(1), (2), (3), (5), 944(1), 945, 958	
(5)	961(1), (2)	
(6)		See Annex 1, Change 74 and commentary on section 961.
(7)	946(5)	
696 Absolute interests in residue		
(2)	950(1), (2), (3)	
(3)	934(1), 937(1), (2), 941(1), (2), 943(1), (2)	
(3A)	943(1), (2), 948(1), (2), (3)	
(3B)	948(1), (2), (3)	
(4)	941(1), (2), (3), 943(1)	
(5)	937(3), 943(2), 948(1), (2), (3)	
(6)	934(1), 942(1), (2), (3), (5)	
(7)	960(1), (2)	
(8)	950(3)	
(9)	946(5)	
697 Supplementary provisions as to absolute interests in residue		
(1)	949(1), (2), (3), (5)	
(1A)	949(2), (6)	
(2)	951(1), (2), (3)	
(3)	951(1), (5)	
(4)	954(5), (6), (7)	
(5)	954(6), (7)	

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
698 Special provisions as to certain interests in residue		
(1)	935(5)	Partly unnecessary: see commentary on section 947.
(1A)	955(1), 956(1), 957(1), (2), 958	
(1B)	955(1), (2), (3), (4), 956(1), (2), (3), (4), (6), 957(3), (4), (5), 958	
(2)	954(1), (2)	
(3)	934(1), 935(3), (4), (6), 940(1), 941(1), (2), (3), 942(1), (2), (3), (5), 945, 961(1), (2)	
(4)	953(1)	
(5)	953(3)	
(6)	953(3)	
699A Untaxed sums comprised in the income of the estate		
(1)	963(1), (2), (3), (4)	Partly unnecessary: see commentary on section 963.
(1A)	963(1), (2), (3)	
(1B)	936(4), (5)	
(2)	946(2), 962(2), (3), (4), (5), (6)	
(3)	942(3), (4)	
(4)	946(2), 963(1), (2), (3), (4)	
(5)	963(5)	
700 Adjustments and information		
(1)	965(1), (2)	
(2)	965(3), (4)	
(3)	965(5)	
701 Interpretation		
(1)		Introductory: spent.
(2)	935(1), (4), (6)	
(3)	935(2), (4), (6)	
(3A)	946(1), (2), (3), (4), 952(1), (2), (3), (4), (5), 962(2), (3)	
(4)	968	
(5)	947(6)	

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(6)		Unnecessary: see commentary on section 947 and Annex 1, Change 70.
(7)		Unnecessary: see commentary on section 947 and Annex 1, Change 70.
(8)	947(1), (2), (3), (4), (5)	
(9)	936(1), (2), (3)	
(10)	936(1)	
(10A)	936(1), (4), (5)	
(11)	934(3)	
(12)	964(1), (2), (3), (4)	
(13)	938(1)	
702 Application to Scotland		
	938(2), 947(6)	
703 Cancellation of corporation tax advantage		
(3)		Repealed in part: see para.212 of Sch.1.
779 Sale and lease-back: limitation on tax reliefs		
(13)		Repealed in part: see para.232(3) of Sch.1.
781 Assets leased to traders and others		
(1)		Repealed in part: see para.234(2) of Sch.1.
(4)		Repealed in part: see para.234(4) of Sch.1.
782 Leased assets: special cases		
(9)		Unnecessary so far as repealed: see para.235 of Sch.1.
787 Restriction of relief for payments of interest		
(1A)	443(1), (2), (3), (4)	
(2)		Repealed in part: see para.242(4) of Sch.1.
(3)	443(5), (6)	

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
788 Relief by agreement with other territories		
(7)		Repealed in part: see para.243 of Sch.1.
790 Unilateral relief		
(11)		Repealed in part: see para.244 of Sch.1.
797A Foreign tax on items giving rise to a non-trading credit: loan relationships		
(2)		Repealed in part: see para.247(3) of Sch.1.
806B The amounts that are eligible unrelieved foreign tax		
(10)		Repealed in part: see para.253(3) of Sch.1.
806L Carry forward or carry back of unrelieved foreign tax		
(5)		Repealed in part: see para.255 of Sch.1.
817 Deductions not to be allowed in computing profits or gains		
(1)		See Annex 1, Change 101.
(2)		See Annex 1, Change 101.
821 Under-deductions from payments made before passing of annual Act		
(1)		Repealed in part: see para.266 of Sch.1.
826 Interest on tax overpaid		
(1)		Repealed in part: the repeal of para.(da) is incidental to the amendment made by para.267(2)(a) of Sch.1.
(3AA)		The repeal of subsection (3AA) is incidental to the repeal of subsection (1)(da): see para.267(2) of Sch.1.
(5)	Sch.1 para.635, Sch.2 para.56	See commentary on para.56 of Sch.2.
(5A)		See commentary on para.56 of Sch.2.
(8A)		Repealed in part: see para.267(6) of Sch.1.
(8BA)		Repealed in part: see para.267(7) of Sch.1.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
827 VAT penalties etc		
(1)	1303(1), (2), (3), 1306(1)	
(1A)	1303(1), (2), 1306(1)	
(1B)	1303(1), (2), 1306(1)	
(1C)	1303(1), (2), 1306(1)	
(1D)	1303(1), (2), 1306(1)	
(1E)	1303(1), (2), 1306(1)	
(1F)	1303(1), (2), 1306(1)	
(1G)	1303(1), (2), 1306(1)	
(2)	1286	
(3)		Signpost.
828 Orders and regulations made by the Treasury or the Board		
(4)	1310(3)	Unnecessary so far as repealed: see para.269(2) of Sch.1.
830 Territorial sea and designated areas		
(2)	1313(3)	
(3)	1313(1)	
(4)	1313(2)	
832 Interpretation of the Corporation Tax Acts etc		
(1)	1317(1), (2), (5), Sch.1 para.275	Repealed in part: see para.272 of Sch.1.
(4)		Unnecessary: income tax principles no longer applied for corporation tax purposes.
Sch.A1 Determination of profits attributable to permanent establishment: supplementary provisions		
para.1(1)		Introductory.
para.1(2)	21(3)	
para.2	22	
para.3(1)	29(3)	
para.3(2)	29(4)	
para.4(1)	31(1)	
para.4(2)	31(2)	

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.4(3)	31(3)	
para.5(1)	32(1)	
para.5(2)	32(2)	
para.5(3)	32(3)	
para.6(1)	23(1)	
para.6(2)	23(2)	
para.6(3)	23(3)	
para.7(1)	25(1), (3), 26(1), 27(1), 28(1)	
para.7(2)	25(2)	
para.8(1)	26(1), (2)	
para.8(2)	26(3), (4)	
para.9(1)	27(1), (2)	
para.9(2)		Unnecessary.
para.9(3)	27(3)	
para.9(4)	27(4)	
para.9(5)	27(5)	
para.10(1)	28(1)	
para.10(2)	28(2)	
Sch.4AA Share incentive plans: corporation tax deductions		
para.1(1)	984(1)	
para.1(2)	984(2)	
para.1(3)	985(2)	
para.1(4)	985(2)	
para.2(1)	994(1), (2)	
para.2(2)	994(2), (3), (6)	
para.2(3)	994(7), (8)	
para.2(4)	994(4)	
para.2(5)	994(5)	
para.2(6)	994(6)	
para.2(7)	994(9)	
para.2(8)	994(10)	
para.3(1)	995(1), (2)	

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.3(2)	995(2), (3)	
para.3(3)	995(4), (5)	
para.3(4)	995(6)	
para.3(5)	995(7)	
para.4(1)	996(1)	
para.4(2)	996(2), (3)	
para.4(3)	996(2), (3)	
para.4(4)	996(2), (3)	
para.4(5)	996(4)	
para.4(6)	996(5)	
para.4(7)	996(6)	
para.4(8)	996(6)	
para.4(9)	996(7)	
para.5(1)	997(1)	
para.5(2)	997(2)	
para.6(1)	984(3), 996(8)	
para.6(2)	984(4)	
para.6(3)	996(8)	
para.7(1)	987(1), (2)	
para.7(2)	987(3)	
para.7(3)	987(4)	
para.7(4)	987(5)	
para.8(1)	988(1), (2)	
para.8(2)	988(3), (4)	
para.8(3)	988(4)	
para.9(1)	989(1), Sch.2 para.105	
para.9(2)	989(1), (2), (7)	
para.9(3)	989(3)	
para.9(4)	989(4), (5)	
para.9(5)	989(6), 996(7)	
para.10(1)	990(1), (2), (3)	
para.10(2)	986(2), 990(4), (5)	

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.10(3)	991(1), (2), (3)	
para.10(4)	991(3), (4)	
para.10(5)	989(6)	
para.10(6)	992(1), (2), (3)	
para.10(7)	992(1), (2), (3)	
para.10(8)	986(2), 992(4), (6), Sch.2 para.106	
para.10(9)	992(5)	
para.10(10)	990(6)	
para.11(1)	998(1), (2)	
para.11(2)	986(2), 998(3), (4)	
para.12(1)	993(1)	
para.12(2)	986(2), 993(1), (2), (4)	
para.12(3)	993(3)	
para.13(1)	985(3), (4)	
para.13(2)	985(3), (4)	
para.13(3)	986(4)	
Sch.5 Treatment of farm animals etc for purposes of Case I of Schedule D		
para.1(1)	50(1)	
para.1(2)	50(2), 109(1), (2)	
para.1(3)	109(1)	
para.2(1)	109(2), 122(6)	
para.2(2)	122(1), (4)	
para.2(3)	122(2)	
para.2(4)	122(5), (7)	
para.2(6)	122(3)	
para.3(1)	109(2)	
para.3(2)	112(1), (2), 113(1), (2)	
para.3(3)	113(1), (3), (4), 118(7)	
para.3(4)	114(1), (2), (4)	Partly unnecessary: see commentary on section 114.
para.3(5)	114(5)	
para.3(6)	115(2), (3), (4), (5)	

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.3(7)	118(1), (2), (7)	
para.3(8)	117(1), (2), (3), 118(1), (6), 120(1), (4)	
para.3(9)	118(1), (2), (3), (6), 119(2), (3), (4), 120(1), (2), (3), 121(2), (3), (4)	
para.3(10)	116(1), (2), (3), (4), (5)	
para.3(11)	118(4)	
para.3(12)	111(3), (4)	
para.4	123(1), (2)	
para.5	164(3)	
para.5(1)	125(1), (2), (4), (5), (6)	
para.5(2)	125(2), (3), 1316(2)	
para.6(1)	124(1), (2), (4)	
para.6(2)	124(2)	
para.6(3)	124(3)	
para.6(4)	124(2)	
para.6(5)	124(2)	
para.7	50(1)	Partly unnecessary: see commentary on section 110.
para.8(1)	110(1)	
para.8(2)	110(3), (4)	
para.8(3)	110(5), (6)	
para.8(4)	111(5)	
para.8(5)	110(1), (2)	
para.8(6)	111(2)	
para.8(7)	47(1)	
para.9(1)	50(1), 109(3)	
para.9(2)	50(1), 110(1)	
para.9(3)	111(5)	
para.9(4)	50(3), 110(1), (7)	
para.9(5)	50(1)	
para.10	126(1), (2)	
para.11	127(1), (2)	

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.27 Distributing funds		
para.1(1)		Repealed in part: see para.289(2) of Sch.1.
Sch.28A Change in ownership of company with investment business: deductions		
para.6		Part repeal of spent transitional: see para.290(2) of Sch.1.
para.11(2)		Repeal of spent transitional: see para.290(7) of Sch.1.
para.13(1)		Part repeal of spent transitional: see para.290(9) of Sch.1.
para.16(1)		Part repeal of spent transitional: see para.290(10) of Sch.1.
Sch.28AA Provision not at arm's length		
para.8(1)	447(5), 694(8)	Repealed in part: see para.291(7) of Sch.1.
para.8(3)	447(1), (6)	
para.8(4)	694(8), (9)	
Sch.30 Transitional provisions and savings		
para.2(1)	Sch.2 paras.45(1), 46(1), (2)	
para.2(2)		Spent transitional.
para.2(3)		Spent transitional.
para.2(4)		Spent transitional.
para.3(1)	Sch.2 para.45(1), (2)	
para.3(2)	Sch.2 para.48(1), (2), (3)	
para.3(3)	Sch.2 para.45(1)	
para.3(4)	Sch.2 para.45(1)	
para.4(1)	Sch.2 para.46(1)	
para.4(2)	Sch.2 para.46(1)	
para.4(3)	Sch.2 para.46(1)	
para.4(4)	Sch.2 para.46(1)	
para.4(5)	Sch.2 para.46(1)	
para.4(6)	Sch.2 para.46(1)	
para.5		See Annex 1, Change 102.

Finance Act 1988 (c. 39)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
65 Commercial woodlands		
		Introduces Sch.6 to FA 1988.
66 Company residence		
(1)	14(1), (2), Sch.1 paras.308, 384, 706	
(2)	15(2), (3), (4), Sch.1 paras.308, 384, 706	
(3)	Sch.1 paras.308, 384, 706	
(4)		Spent commencement.
66A Residence of SE or SCE		
(1)	16(1), 17(1)	
(2)	16(2), (3), 17(2), (3), Sch.1 paras.308, 384, 706	
(3)	16(4), 17(4)	
(4)	Sch.1 paras.308, 384, 706	
73 Consideration for certain restrictive undertakings		
(2)	51(1), (2), 69(1), (2)	
(3)	1232, 1234(1), (2), Sch.1 para.31	
(4)		Spent transitional.
Sch.6 Commercial woodlands		
para.2(1)	980(1), (2)	
para.2(2)		Spent transitional.
para.2(3)		Spent commencement.
para.3(2)	37(1), 980(1)	
para.3(7)		Spent commencement.
Sch.7 Exceptions to rule in section 66(1)		
para.1(1)	Sch.2 para.13(1)	
para.1(2)	Sch.2 para.13(2)	
para.1(3)	Sch.2 para.13(2)	
para.2(1)	Sch.2 para.14(1)	
para.2(2)	Sch.2 para.14(2)	
para.2(3)	Sch.2 para.14(2)	
para.3(1)		Spent transitional.

Finance Act 1988 (c. 39) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.3(2)		Spent transitional.
para.4(1)		Spent transitional.
para.4(2)		Spent transitional.
para.5(1)	Sch.2 para.15(1)	
para.5(2)	Sch.2 para.15(2)	
para.5(3)		Unnecessary.
Sch.12 Building societies: change of status		
para.3(1)		Unnecessary: see commentary on Sch.1.

Finance Act 1989 (c. 26)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
43 Schedule D: computation		
(1)	1288(1), (3)	
(2)	1289(1)	
(3)	1289(2)	
(4)	1288(2)	
(5)	1289(3)	
(6)	1289(4)	
(7)	1289(5)	
44 Companies with investment business and insurance companies: computation		
(1)	1249(1), (3), Sch.1 para.42	
(2)	1250(1), Sch.1 para.43	
(3)	1250(2), Sch.1 para.43	
(4)	1249(2), Sch.1 para.42	
(5)	1250(3), Sch.1 para.43	
(6)	1250(4), Sch.1 para.43	
(7)	Sch.1 para.42	
(8)	1250(5), Sch.1 para.43	
85A Excess adjusted Case I profits		
(6)		Repealed in part: see para.349(6) of Sch.1.

Finance Act 1989 (c. 26) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(8)		Repealed in part: see para.349(7) of Sch.1.
88 Corporation tax: policy holders' share of profits		
(3)		Repealed in part: see para.350 of Sch.1.
89 Policy holders' share of profits		
(1A)		Repealed in part: see para.351(3) of Sch.1.

Finance Act 1990 (c. 29)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
126 Pools payments for football ground improvements		
(2)	138(3)	
(3)	978(1)	

Finance Act 1991 (c. 31)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
121 Pools payments to support games etc		
(2)	138(3)	
(3)	978(1)	

Taxation of Chargeable Gains Act 1992 (c. 12)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
41 Restriction of losses by reference to capital allowances and renewals allowances		
(4)		Repealed in part: see para.363 of Sch.1.
156 Assets of Class 1		
(4)		Repealed in part: see para.371 of Sch.1.
158 Activities other than trades, and interpretation		
(2)		Unnecessary so far as repealed: see commentary on Sch.1.

Taxation of Chargeable Gains Act 1992 (c. 12) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
170 Interpretation of sections 171 to 181		
(9)	Sch.1 para.273(2)	Repealed in part: see para.375 of Sch.1.
201 Royalties		
(2)		Unnecessary: see commentary on Chapter 7 of Part 4.
241 Furnished holiday lettings		
(3)		Unnecessary so far as repealed: see para.380(3) of Sch.1.
251 General provisions		
(8)		Unnecessary so far as repealed: FA 1996 ss.92(4) and 93(4) repealed by FA 2004.
Sch.7AC Exemption for disposals by companies with substantial shareholding		
para.34(2)		Unnecessary: FA 1996 s.92(7) repealed by FA 2004.
Sch.8 Leases		
para.5(5)		Unnecessary so far as repealed: see para.388(2) of Sch.1.
para.7A		Unnecessary so far as repealed: see para.388(6) of Sch.1.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.12 Banks etc in compulsory liquidation		
para.3(1)		Repealed in part: see para.390(2) of Sch.1.
para.3(3)		Repealed in part: see para.390(4) of Sch.1.

Finance Act 1993 (c. 34)		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
110 Waste disposal expenditure		
(3)	Sch.2 paras.31, 32	
Finance Act 1994 (c. 9)		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
249 Certain companies treated as non-resident		
(1)	18(1), (2), Sch.1 paras.308, 384, 706	
(2)	18(4)	
(3)	18(3), Sch.1 paras.308, 384, 706	
(4)	Sch.1 paras.308, 384, 706	
(5)		Spent commencement.
250 Companies treated as non-resident: supplementary		
(1)		Spent.
(2)		Spent.
(3)		Spent.
(4)		Spent.
(5)		Spent.
(6)		Spent.
Sch.24 Provisions relating to the Railways Act 1993		
para.20(1)		Unnecessary so far as repealed: see para.398 of Sch.1.
Finance Act 1995 (c. 4)		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
126 UK representatives of non-UK residents		
(7A)		Unnecessary so far as repealed: see para.400 of, and commentary on, Sch.1.

Finance Act 1995 (c. 4) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
127 Persons not treated as UK representatives		
(1)		Unnecessary so far as repealed: “profit share return” rewritten as “alternative finance return”: see para.401 of Sch.1 and commentary on section 513.

Finance Act 1996 (c. 8)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
80 Taxation of loan relationships		
(1)	295(1), 299(1)	
(2)	297(1), (2), (3)	
(3)	299(1)	
(4)	300(1), (3)	
(5)	464(1), (2)	
81 Meaning of “loan relationship” etc		
(1)	302(1), (2)	
(2)	303(1), (2)	
(3)	303(3)	
(4)	303(4)	
(5)	305(1), (2), (3)	
(6)		Unnecessary: see commentary on section 303.
82 Method of bringing amounts into account		
(1)	296, 301(1)	
(2)	297(1), (2), (3)	
(3)	301(2), (4), (6)	
(4)	301(4), (5), (6), (7)	
(5)	301(4), (5)	
(6)	301(6), (7)	
(7)	297(4)	
83 Non-trading deficit on loan relationships		
(1)	456(1), (2)	

Finance Act 1996 (c. 8) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)	459(1), (2)	
(3A)	457(1), (2)	
(5)	459(3)	
(6)	460(1)	
(7)	460(1)	
(8)	460(2), (3)	
(9)		Introduces Sch.8 to FA 1996.
84 Debits and credits brought into account		
(1)	293(1), (3), 307(3)	
(3)	307(4)	
(4)	329(1), (2)	
(5)	304(1)	
(6)	304(2)	
(7)		Introduces Sch.9 to FA 1996.
84A Exchange gains and losses from loan relationships		
(1)	328(1)	
(2)	328(2)	
(3)	328(3)	
(3A)	328(4)	
(8)	328(5), Sch.1 para.370	
(9)	328(6), Sch.1 para.370	
(10)	328(7), Sch.1 para.370	
85A Computation in accordance with generally accepted accounting practice		
(1)	307(2), (6), 313(1)	
(2)	309(1), (2), (4)	
(3)	309(2), (3)	
(4)	309(1)	
85B Amounts recognised in determining company's profit or loss		
(1)	308(1)	
(2)	308(2), (3)	
(3)	310(1)	
(4)	310(2)	

Finance Act 1996 (c. 8) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(5)	310(3)	
(6)	310(5)	
85C Amounts not fully recognised for accounting purposes		
(1)	311(1), (2), (3), (4), (5)	
(2)	311(6)	
(3)	311(1), 312(1)	
(4)	311(1), 312(1)	
(5)	312(3)	
(6)	312(2)	
(7)	312(4), (5)	
(8)	312(6)	
87 Accounting method where parties have a connection		
(1)	348(2), (4), 349(1)	
(2)	349(2)	
(2A)	350(1), 351(1)	
(2B)	350(2), (3), (4), (5)	
(2C)	351(2), (3), (4), (5)	
(3)	348(6), (8), 353(4), 466(2), (4)	
(4)	466(3)	
(5)	348(3), (5), (7)	
(5A)	467(1), (2), (3), (5), 476(1)	
(5B)	467(4), 476(1)	
87A Meaning of “control” in section 87		
(1)	466(6), 472(1), (2)	
(2)	472(3), (4)	
(3)	472(5), (6), (7), 476(1)	
88 Exemption from section 87 in certain cases		
(1)	468(1)	
(2)	469(2), (3), (4), (6)	
(3)	469(5), 471(2), (3), (4)	
(4)	470(1), (2), (3)	
(5)	468(3), (4)	

Finance Act 1996 (c. 8) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(6)	468(5), (6)	
88A Accounting method where rate of interest is reset		
(1)	454(1), (6), 476(1)	
(2)	454(2)	
(3)	454(3)	
(4)	454(4)	
(6)	454(5)	
90A Change of accounting basis applicable to assets or liabilities		
(1)	314(1), (2)	
(2)	314(3)	
91A Shares subject to outstanding third party obligations		
(1)	522(1), (3), 523(1), 524(1)	
(2)	523(2)	
(2A)	523(3)	
(3)	534(1)	
(4)	534(4)	
(5)	524(2), (3)	
(5A)	524(5)	
(6)	524(4)	
(7)	525(1), (2)	
(8)	525(4)	
(9)	525(3), 534(3)	
(10)	522(4)	
(11)	522(6)	
91B Non-qualifying shares		
(1)	522(1), (3), 523(1), 526(1)	
(2)	523(2)	
(2A)	523(3)	
(3)	534(1)	
(4)	534(5)	
(5)	588(3), (4), 603(3), (4)	
(6)	526(1), (2)	

Finance Act 1996 (c. 8) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(6A)	523(3), 534(6), (7)	
(7)	522(4)	
(8)	522(6)	
91C Condition 1 for section 91B(6)(b)		
(1)	527(1), (2)	
(2)	527(3)	
(3)	527(4)	
(4)	528(1)	
(5)	528(2)	
(6)	527(5)	
(7)	522(6)	
91D Condition 2 for section 91B(6)(b)		
(1)	529(1)	
(2)	529(2), (3), (4), (6)	
(2A)	529(5), (7)	
(3)	530(1)	
(4)	530(2)	
(5)	530(3)	
(6)	530(4), (5)	
(7)	530(4)	
(8)	530(5)	
(9)	531(1)	
(10)	531(2), (3)	
(11)	476(1), 530(2), (4), (6), 531(4), (5)	
(12)	1316(1)	
(13)	522(6)	
91E Condition 3 for section 91B(6)(b)		
(1)	532(1)	
(2)	532(2)	
(3)	532(3), (4)	
(4)	522(6)	

Finance Act 1996 (c. 8) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
91F Power to add, vary or remove Conditions for section 91B(6)(b)		
(1)	533(1), Sch.1 para.370	
(2)	533(2), (3), Sch.1 para.370	
(3)	533(4), (5), Sch.1 para.370	
91G Shares beginning or ceasing to be subject to section 91A or 91B		
(1)	Sch.1 para.367	
(2)	535(1), (2), Sch.1 para.367	
(3)		Spent.
(4)		Spent.
(5)		Spent.
(6)		Spent.
(7)		Spent.
(8)		Spent.
91H Payments in return for capital contribution		
(1)	536(1), 537(1)	
(2)	536(2), 537(2)	
(3)	537(3), (4)	
(4)	537(5), (6)	
(5)	1316(1)	
(6)	476(1), 536(3)	
91I Change of partnership shares		
(1)	536(1), 538(1)	
(2)	536(2), 538(2)	
(3)	538(3), (4)	
(4)	538(5), (6)	
(5)	538(7)	
(6)	1316(1)	
(7)	476(1), 536(3)	
93C Creditor relationships and benefit derived by connected persons		
(1)	453(1), (5)	
(2)	453(2)	
(3)	453(3)	

Finance Act 1996 (c. 8) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(4)	1316(1)	
(5)	453(5)	
(6)	453(4)	
94 Indexed gilt-edged securities		
(1)	399(1), (2), (3)	
(2)	399(3), 400(1)	
(3)	400(2), (3)	
(4)	400(4)	
(5)	400(5)	
(6)	400(6), (7)	
(7)	399(4)	
94A Loan relationships with embedded derivatives		
(1)	415(1), 585(1)	
(2)	415(2), 585(2)	
(3)	585(3)	
94B Loan relationships treated differently by connected debtor and creditor		
(1)	418(1)	
(2)	418(2)	
(3)	418(3)	
(4)	418(4)	
(5)	418(5)	
(6)	418(6)	
(7)	419(1), (2)	
(8)	419(3)	
(9)	419(4)	
(10)	419(5), (6), 1316(1)	
95 Gilt strips		
(1)	401(1)	
(2)	401(2), (3), (4)	
(3)	401(5), (6), (7)	
(4)	402(1)	
(5)	402(2)	

Finance Act 1996 (c. 8) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(6)	402(3)	
(7)	403(1), (2), (3), (4), (5)	
96 Special rules for certain other gilts		
(1)	Sch.2 para.69(1)	
(2)	Sch.2 para.69(2)	
97 Manufactured interest		
(1)	539(2), (3), (4), (5), (6)	
(2)	540(1), (2), (3)	
(2A)	540(4), (5)	
(4)	539(7)	
(4A)	541(1), (2)	
(4B)	540(6)	
98 Collective investment schemes		
		Introduces Sch.10 to FA 1996.
99 Insurance companies		
		Introduces Sch.11 to FA 1996.
100 Money debts etc not arising from the lending of money		
(1)	479(1), (2), (3), 480(1), 481(4)	
(1A)	480(1), (2), (4), (6)	
(1B)	480(3)	
(2)	481(1), (2), (3)	
(2ZA)	481(3), (5)	
(2ZB)	481(6), (7)	
(3)	484(1), (2)	
(3A)	480(5), 481(8)	
(3B)	482(2)	
(7)	482(1)	
(9)	486(1), (2), (3), (4)	
(10)	483(1), (2), (6), (7)	
(11)	483(1), (3), (6), (7)	
(12)	483(3), (4), (5)	
(14)	485	

Finance Act 1996 (c. 8) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
101 Financial instruments		
(1)	700(1), (2)	
(1A)	700(3)	
103 Interpretation of Chapter		
(1)	302(5), (6), 313(4), (5), (6), 444(2), 476(1), (2)	
(1A)	475(1), (2)	
(1AA)	475(3), (4)	
(1B)	475(5)	
(2)	298(1)	
(3)	298(3), (4), (5)	
(4)	476(3)	
(6)	331(1), (2)	
(7)	331(3), (4)	
(8)	331(5), (6)	
154 FOTRA securities		
(2)	1279(1), (3)	
(3)	1279(4)	
(5)	1279(5)	
(6)	404(1), (2), (3)	
(8)	404(4), 1280(1), (3), (4), (5)	
Sch.8 Loan relationships: claims etc relating to deficits		
para.1(1)	461(1)	
para.1(2)	461(2), (3)	
para.1(3)	461(5), (6)	
para.1(4)	461(7)	
para.3(1)	462(1)	
para.3(2)	462(2)	
para.3(3)	462(4), (5)	
para.3(4)	463(1), (2), (3)	
para.3(5)	463(3), (4)	
para.3(6)	463(5)	

Finance Act 1996 (c. 8) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.3(7)	463(2)	
para.4(1)	457(1), (3)	
para.4(2)	457(1), (3), (4)	
para.4(3)	457(3), 458(1)	
para.4(4)	458(2)	
para.4(5)	458(3), (4), (5)	
para.4(6)	457(5)	
para.5	456(2)	
Sch.9 Loan relationships: special computational provisions		
para.1(1)	465(1)	
para.1(1A)	465(1), (4), (5), 476(1)	
para.1(2)	464(2), 465(2)	
para.2(1)	372(1), 373(1)	
para.2(1A)	374(1), (2)	
para.2(1B)	375(1), (2)	
para.2(1C)	377	
para.2(1D)	378(1), (2), (3), (4), (5), (6)	
para.2(1E)	375(1)	
para.2(1F)	375(1), (3)	
para.2(1G)	375(1), (4)	
para.2(2)	372(1), 373(1), (2), (3)	
para.2(3)	379(1), (3)	
para.2(4)	379(2)	
para.2(5)	376(1)	
para.2(5A)	376(2)	
para.2(6)	373(5), 376(3), (4), (5), 472(1), 476(1)	
para.2(7)	473(1)	
para.3(1)	420(1), (2), (3)	
para.3(2)	420(3), (4), (5)	
para.3(3)	476(1)	
para.4A(1)	361(1), 362(1)	

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.4A(2)	361(1), (5)	
para.4A(3)	361(2)	
para.4A(4)	362(1), (4)	
para.4A(5)	361(3), 362(2)	
para.4A(6)	361(3), (4)	
para.4A(7)	362(2), (3)	
para.4A(8)	353(5), 363(1), (2), (3), (4), (5), 472(1)	
para.4A(9)	363(6), (7)	
para.4A(10)	361(6), 362(5)	
para.5(3)	322(1), (2), 358(1), (2), 359(1), (2)	
para.5(4)	322(3)	
para.5(5)	358(1), (2), (3)	
para.5(6)	359(1)	
para.5(7)	322(5), (6), 323(1), (2), (3), (4), (5)	
para.5(8)	322(4)	
para.5ZA	353(3), 364(1), (4), 365(2), (4)	
para.5A(1)	364(1)	
para.5A(2)	364(1), (2), 371(1)	
para.5A(3)	364(2), 371(1)	
para.5A(4)	364(2), 371(1)	
para.5A(5)	365(2), (3), 371(1)	
para.5A(6)	365(1), (4), (5)	
para.5A(7)	365(4), (5)	
para.5A(8)	367(1)	
para.5A(9)	367(2), (3)	
para.5A(10)	367(3)	
para.5A(11)	368(1)	
para.5A(12)	368(3), (4), (5)	
para.5A(13)	368(1)	
para.5A(14)	369(1), (2)	

Finance Act 1996 (c. 8) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.5A(15)	366(1), (2)	
para.5A(16)	364(5)	
para.5A(17)	370(1), (2)	
para.5A(18)	370(3), (4), (5), (6)	
para.5A(19)	365(2), 371(1)	
para.5A(20)	371(3)	
para.5A(21)	371(2)	
para.6(1)	352(1), 354(1)	
para.6(2)	352(1), 354(1)	
para.6(3)	354(2)	
para.6(3A)	360(1)	
para.6(4)	356(1), (2), (3)	
para.6(5)	356(4)	
para.6(6)	352(1), (2), (3)	
para.6(7)	352(2), (3)	
para.6(8)	352(4), 354(3), 360(2)	
para.6A(1)	357(1), (2), (3), (4), (5), (6)	
para.6A(2)	357(1), (2), (3), (4), (5), (6)	
para.6A(3)	323(1), (2)	
para.6A(4)	323(3)	
para.6A(5)	323(4), (5)	
para.6C(1)	353(4), 355(1)	
para.6C(3)	355(2)	
para.6D(1)	324(1)	
para.6D(2)	325(1), Sch.2 para.61(1)	
para.6D(3)	324(3)	
para.6D(4)	324(4)	
para.6D(5)	324(5), 325(2), Sch.2 para.61(2)	
para.7(1)	326(1), (2)	
para.7(2)	326(3)	
para.10(1)	327(1), (7)	

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.10(2)	327(2)	
para.10(3)	327(3)	
para.10(4)	327(4)	
para.10(5)	327(5), (6)	
para.10A(1)	333(1), 334(1)	
para.10A(1A)	333(3), (4), 334(3), (4)	
para.10A(2)	333(1)	
para.10A(3)	333(2)	
para.10A(4)	334(2)	
para.11(1)	444(1), (2), (3)	
para.11(1A)	445(1), (2)	
para.11(1B)	445(3)	
para.11(2)	444(4)	
para.11(3)	444(5)	
para.11(3A)	444(6)	
para.11A(1)	447(1), (2), 448(1), (2)	
para.11A(2)	447(1), (3)	
para.11A(3)	447(4)	
para.11A(4)	449(1), (2), (3), (4), 450(1), (2), (3), (4), (5), (6)	
para.11A(5)	449(6), 451(1), (2), (3), (5)	
para.11A(6)	451(4)	
para.11A(7)	452(1), (2)	
para.11A(8)	452(6)	
para.11A(9)	452(3), (4), (5)	
para.11A(10)	452(4), (5)	
para.11B(1)	455(1)	
para.11B(2)	455(2)	
para.11B(3)	455(3)	
para.11B(4)	455(4)	
para.11B(5)	455(5)	

Finance Act 1996 (c. 8) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.12(1)	335(1), (2), 336(1), (2), (3), (5), 337(1), (2), (3), (7), 340(1), (8), 341(8)	
para.12(2)	340(2), (3), (4), (6)	
para.12(2ZA)	340(7)	
para.12(2A)	340(8), 341(1), (2), (3), (4)	
para.12(2B)	341(5), (6)	
para.12(2C)	340(5), (6), 341(4), (7)	
para.12(2D)	347(1), (2), (3)	
para.12(2E)	347(5), 476(1), 1316(1)	
para.12(2F)	347(4)	
para.12(3)	336(4)	
para.12(4)	337(2), (4)	
para.12(5)	337(5), (6)	
para.12(6)	338(1), (2)	
para.12(7)	338(3), (4)	
para.12(7A)	338(5), (6)	
para.12(8)	335(6)	
para.12(9)	340(6)	
para.12A(1)	344(1), 345(1)	
para.12A(2)	345(1), (2)	
para.12A(3)	345(3), 346(3)	
para.12A(4)	345(4), 346(4)	
para.12A(5)	344(1), 345(1), 346(1)	
para.12A(5A)	344(2), (3)	
para.12A(6)	346(2)	
para.12A(7)	346(3), (4)	
para.12A(8)	344(4), 345(1), 346(1)	
para.12A(9)	345(5), 346(5)	
para.12B(1)	431(1), (3), (4), (5), (6), (7)	
para.12B(2)	431(1), (3), (4), (5), (6), (7), (8)	
para.12B(3)	433(1), (2), (3)	
para.12B(4)	434(1), (2), (3), (4), (5)	

Finance Act 1996 (c. 8) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.12B(6)	437(1)	
para.12B(7)	437(2)	
para.12B(8)	437(3)	
para.12B(9)	432(1), (2), 439(1)	
para.12C(1)	Sch.1 para.259	
para.12C(2)	431(9), Sch.1 para.259	
para.12C(3)	Sch.1 para.260	
para.12C(4)	Sch.1 para.260	
para.12C(5)	Sch.1 paras.259, 260	
para.12D(1)	421(1), (3), 422(1)	
para.12D(2)	421(1), (4), 422(1)	
para.12D(3)	421(4)	
para.12D(4)	421(4)	
para.12D(6)	422(1), (2), (3)	
para.12D(7)	423(1), (2), (3), (4), (5)	
para.12E(1)	Sch.1 para.257	
para.12E(2)	421(5), Sch.1 para.257	
para.12E(3)	Sch.1 paras.257, 258	
para.12E(4)	Sch.1 para.257	
para.12E(5)	Sch.1 paras.257, 258	
para.12E(6)	Sch.1 para.258	
para.12F(1)	426(1), Sch.1 para.258	
para.12F(2)	426(2), Sch.1 para.258	
para.12F(3)	427(1), (2), (3), (4), (5), 428(1), (2), (3), (4), Sch.1 para.258	
para.12G(1)	335(1), 339(1), (2), (3), (6), 342(1), 421(1), (2), 424(1), 431(2), 435(1)	
para.12G(2)	339(6), 421(1), (2), 424(1), 431(2), 435(1)	
para.12G(3)	339(1), (2), (4), 342(1)	
para.12G(4)	335(1), 342(2), (3), (4), 424(2), (3), (4), 435(2), (3), (4)	

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.12G(5)	342(5), 343(1), (2), (3), (4), 425(1), (2), (3), (4), 436(1), (2), (3), (4)	
para.12G(6)	339(7), 424(4), 435(4)	
para.12H(1)	421(1), 429(1), (2), Sch.1 para.261	
para.12H(2)	429(1), (2)	
para.12H(3)	Sch.1 paras.261, 262	
para.12H(4)	Sch.1 para.261	
para.12H(5)	Sch.1 para.262	
para.12I(1)	431(1), 438(1), Sch.1 para.261	
para.12I(2)	438(2), (3)	
para.12I(3)	Sch.1 paras.261, 262	
para.12I(4)	Sch.1 para.261	
para.12I(5)	Sch.1 para.262	
para.12J(1)	421(6), 429(3), 430(1), 438(4), 439(1), Sch.1 paras.257, 259, 261	
para.12J(2)	339(5), 430(2), 439(2), Sch.1 paras.257, 259	
para.13(1)	441(1), (2), (3)	
para.13(1A)	441(4), (5)	
para.13(2)	442(1)	
para.13(3)	442(2)	
para.13(4)	442(3), (4)	
para.13(5)	442(5)	
para.13(6)	476(1)	
para.14(1)	320(1)	
para.14(2)	320(2)	
para.14(3)	320(3)	
para.14(4)	320(4), (5), (6)	
para.14A	321(1), (2)	
para.15(1)	332(1)	
para.15(2)	332(2), (3)	

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.15(3)	332(5)	
para.15(4)	332(4)	
para.16(1)	446(2), (4), (6)	
para.16(2)	446(3), (5), (7)	
para.17(1)	407(1)	
para.17(2)	407(2)	
para.17(3)	406(3), 407(3)	
para.17(4)	406(2), (4)	
para.17(5)	407(5), 408(1), (2), (3)	
para.17(8)	412(1), (4)	
para.17(8A)	412(2)	
para.17(9)	408(4), 472(1)	
para.17(10)	473(1)	
para.18(1)	409(1), 410(5)	
para.18(1ZA)	409(1), 410(1)	
para.18(1A)	410(2)	
para.18(1B)	410(3)	
para.18(1C)	410(4)	
para.18(2)	409(1), (2)	
para.18(2A)	409(3), (4)	
para.18(2B)	406(3), 409(5)	
para.18(2C)	412(1), (4)	
para.18(2D)	412(3)	
para.18(3)	406(2), (4)	
para.18(3B)	411(1), 472(1)	
para.18(3C)	411(2)	
para.18(4)	410(5), 411(3), 476(1)	
para.18(5)	411(4)	
para.19(1)	380(1)	
para.19(2)	380(2), (3), 476(1)	
para.19(3)	381(1)	
para.19(4)	381(2), (3), (4)	

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.19(5)	381(5)	
para.19(6)	381(6), (7)	
para.19(7)	383(1), (2), (3), (4)	
para.19(8)	383(5)	
para.19(9)	383(7)	
para.19(11)	382(1), (2)	
para.19(12)	384(1), (2), (3)	
para.19(13)	385(1), (2), (3), (4)	
para.19(14)	383(8), 472(1)	
para.19A(1)	315(1), (2)	
para.19A(2)	315(3)	
para.19A(3)	316(1), (2), (3), (4)	
para.19A(4)	317(1)	
para.19A(4A)	317(2)	
para.19A(4B)	317(4), (5)	
para.19A(4BA)	Sch.2 para.62(1), (2)	
para.19A(4C)	318(1), (2), (3)	
para.19A(4D)	318(5), (6)	
para.19A(5)	316(5), 318(4)	
para.19B(1)	319(1)	
para.19B(2)	319(2)	
para.19B(3)	319(3)	
para.19B(4)	319(4)	
para.20(1)	473(2)	
para.20(3)	473(3)	
para.20(4)	474(1)	
para.20(5)	474(2), (3), (7), 476(1)	
para.20(6)	474(4), (5), (6), (7), 476(1)	
para.20(7)	474(8)	
para.20(8)	473(5)	
para.20(9)	472(1), 473(6)	
para.20(10)	473(7)	

Finance Act 1996 (c. 8) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.10 Loan relationships: collective investment schemes		
para.1A(1)	395(1)	
para.1A(2)	395(2), (4)	
para.1A(3)	395(2)	
para.1A(4)	395(3)	
para.1B(1)	396(1)	
para.1B(2)	396(2), (4)	
para.1B(3)	396(2)	
para.1B(4)	396(3)	
para.4(1)	490(1), (6)	
para.4(2)	490(2)	
para.4(3)	490(3)	
para.4(4)	490(4), (5)	
para.4(5)	492(1)	
para.4(6)	492(2)	
para.5(1)	491(1), Sch.1 para.367	
para.5(2)	Sch.1 para.367	
para.5(3)	Sch.1 para.367	
para.5(4)	Sch.1 para.367	
para.5(5)	Sch.1 para.367	
para.6	491(1), (2)	
para.7(1)	489(1), (2), (3), 490(1)	
para.7(2)	489(1), (2)	
para.8(1)	493(1)	
para.8(2)	494(1)	
para.8(3)	495(1), (4)	
para.8(3A)	493(1), 495(1)	
para.8(4)	495(2)	
para.8(5)	493(3), (4)	
para.8(5A)	493(2)	
para.8(6)	495(3)	
para.8(6A)		Unnecessary.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.8(6B)		Unnecessary.
para.8(7)	494(2)	
para.8(7A)	476(1), 488(1), 493(2), (5)	
para.8(7B)	488(1)	
para.8(7C)	493(2), (6), 495(3)	
para.8(7D)	488(2)	
para.8(7E)	494(2)	The definition of “derivative contract” is unnecessary: see commentary on section 494.
para.8(7F)	489(1), (2)	See Annex 1, Change 60.
para.8(7G)	496(1), (2), (3)	
para.8(7H)	496(4)	
para.8(7I)	501(2), (3)	
para.8(8)	497(1)	See Annex 1, Change 61.
para.9(1)	395(5), 396(5), 497(2)	
para.9(2)	497(3)	
Sch.11 Loan relationships: special provisions for insurers		
para.3A(1)	393(1), (2), 394(1)	
para.3A(2)	394(7)	
para.3A(2A)	394(4), (5), (6)	
para.3A(2B)	394(5), (6)	
para.3A(3)	394(2), (3)	
para.3A(4)	393(3), (4)	
para.3A(5)	393(5)	
para.4(1)	387(1)	
para.4(2)	388(1), (2), (3)	
para.4(3)	389(1), (4)	
para.4(4)	391(1), (2), (3)	
para.4(5)	389(1), (2), (4)	
para.4(7)	390(1), (4)	
para.4(8)	390(1)	
para.4(9)	390(1)	
para.4(9A)	390(2), (3)	

Finance Act 1996 (c. 8) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.4(10)	390(5)	
para.4(11)	390(6), (7), (8)	
para.4(15)	389(5)	
para.7(1)	392(1), (2)	
para.7(2)	392(3)	
Sch.15 Loan relationships: savings and transitional provisions		
para.2		Spent.
para.3		Spent.
para.3A		Spent.
para.4		Spent.
para.10		Spent.
para.13		Spent.
para.14		Spent.
para.15		Spent.
para.18		Spent.
para.19(1)		Spent.
para.19(2)		Spent.
para.19(10)		Spent.
para.20(1)		Spent.
para.21(1)		Spent.

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)	46(1)	
(2)	46(2)	
(3)		Spent commencement.
(5)	46(3)	
46 Minor and consequential provisions about computations		
(1)	48(1), (2), (3)	
(2)	47(1), (2)	

Finance Act 1998 (c. 36) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.18 Company tax returns, assessments and related matters		
para.10(2B)		The repeal of para.10(2B) is incidental to the amendment made by para.454(10) of Sch.1.
para.10(3)		The repeal of para.10(3) is incidental to the amendment made by para.454(11) of Sch.1.
para.52(2)		Repealed in part: see para.454(6) of Sch.1.
para.52(4)		Unnecessary: separate recovery charge.
para.52(5)		Repealed in part: see para.454(6) of Sch.1.
para.83LA		The repeal of this paragraph is incidental to the amendment made by para.454(7) of Sch.1.
para.83LB		The repeal of this paragraph is incidental to the amendment made by para.454(7) of Sch.1.
para.83LC		The repeal of this paragraph is incidental to the amendment made by para.454(7) of Sch.1.
para.83LD		The repeal of this paragraph is incidental to the amendment made by para.454(7) of Sch.1.
para.83LE		The repeal of this paragraph is incidental to the amendment made by para.454(7) of Sch.1.
para.83M		The repeal of this paragraph is incidental to the amendment made by para.454(7) of Sch.1.
para.83N		The repeal of this paragraph is incidental to the amendment made by para.454(7) of Sch.1.

Finance Act 1998 (c. 36) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.83O		The repeal of this paragraph is incidental to the amendment made by para.454(7) of Sch.1.
para.83P		The repeal of this paragraph is incidental to the amendment made by para.454(7) of Sch.1.
para.83Q		The repeal of this paragraph is incidental to the amendment made by para.454(7) of Sch.1.
para.83R		The repeal of this paragraph is incidental to the amendment made by para.454(8) of Sch.1.
para.84		See Annex 1, Change 55.

Finance Act 1999 (c. 16)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
54 Tax treatment of reverse premiums		
(1)		Introduces Sch.6 to FA 1999.
(2)	Sch.2 para.24(1)	
(3)	Sch.2 para.24(2)	
63 Treatment of transfer fees under existing contracts		
(1)		See Annex 1, Change 103.
(2)		See Annex 1, Change 103.
(3)		See Annex 1, Change 103.
(4)		See Annex 1, Change 103.
(5)		See Annex 1, Change 103.
81 Acquisitions disregarded under insurance companies concession		
(4)		Spent.
Sch.6 Tax treatment of receipts by way of reverse premium		
para.1(1)	96(1), (2), (3), (4), 250(1), (6)	
para.1(2)	96(1), 250(6)	
para.2(1)	98(1)	
para.2(2)	98(2), 250(1)	

Finance Act 1999 (c. 16) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.2(3)	98(3), 250(1), (2)	
para.3(1)	99(1), (3), 250(4), (5)	
para.3(2)	99(4), 250(4), (5)	
para.3(3)	99(5)	
para.3(4)	99(2), 250(6)	
para.5	97(1), 250(6)	
para.7	97(3), (4), 250(6)	
para.8(1)	100, 250(6), 1316(1)	
para.8(2)	100, 250(6)	

Finance Act 2000 (c. 17)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
46 Exemption for small trades etc		
(2A)		Repealed in part: see para.463(4) of Sch.1. The omitted words are unnecessary: see commentary on Sch.1.
50 Phasing out of relief for payments to trustees of profit sharing schemes		
(1)		Unnecessary: see commentary on Chapter 2 of Part 11.
(2)		Unnecessary: see commentary on Chapter 2 of Part 11.
(3)		Unnecessary: see commentary on Chapter 2 of Part 11.
(4)		Unnecessary: see commentary on Chapter 2 of Part 11.
(5)		Unnecessary: see commentary on Chapter 2 of Part 11.
69 Tax relief for expenditure on research and development		
(1)		Introduces Sch.20 to FA 2000.
143 Power to provide incentives to use electronic communications		
(2)	1287	

Finance Act 2000 (c. 17) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.12 Provision of services through an intermediary		
para.17(1)	139(1), (2)	
para.17(2)	139(3)	
para.17(3)	139(4)	
para.17(4)	139(5), 140(4)	
para.18(1)	140(1)	
para.18(2)	140(2)	
para.18(3)	140(3)	
Sch.15 The corporate venturing scheme		
para.60(1)		Repealed in part: see para.468 of Sch.1.
Sch.20 Tax relief for expenditure on research and development		
para.1(1)	1044(1), (2), (3), 1045(1), (2), (3), 1050(1), (2), (3)	
para.1(2)	1050(5)	
para.1(3)	1050(6)	
para.1(3A)	1050(7)	
para.1(4)		Spent.
para.1(5)	1044(9), 1045(9), 1054(5)	
para.2(1)	1119(1), 1120(2), (3), (4), (5), (6), (7)	
para.2(2)	1119(2)	
para.3(1)	1052(1), 1053(1)	
para.3(2)		Unnecessary: see commentary on section 1052.
para.3(3)	1052(3), 1053(1), (2)	
para.3(4)	1052(2), 1053(1)	
para.3(5)	1052(4), 1053(3)	
para.3(6)	1052(5), 1053(4)	
para.3(7)	1052(6), 1053(5)	
para.4(1)	1042(1)	
para.4(2)	1042(2)	
para.5(1)	1123(1), (2), (3), (4), (5), (7)	
para.5(1ZB)	1123(6)	

Finance Act 2000 (c. 17) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.5(1A)	1123(8), (9)	
para.5(2)	1124(2)	
para.5(3)	1124(3), (4)	
para.5(4)	1124(5), (6)	
para.6(1)	1125(1)	
para.6(2)	1125(2)	
para.6(3)	1126(2)	
para.6(4)	1126(3), (4)	
para.6(5)	1126(5), (6)	
para.6A(1)	1140(1)	
para.6A(2)	1140(2)	
para.7	1139	
para.8(1)	1138(1)	
para.8(2)	1138(2), (3)	
para.8(3)	1138(4)	
para.8A(1)		Introductory.
para.8A(2)		Introductory.
para.8A(3)	1127(1)	
para.8A(4)	1132(2)	
para.8A(5)	1132(3), (4)	
para.8A(6)	1132(5), (6)	
para.8B	1128(1), (2), (3), (4), (5), (6), (7), (8)	
para.8C(1)	1129(1), (2)	
para.8C(2)	1129(3), (4)	
para.8C(3)	1129(5)	
para.8C(4)	1129(6)	
para.8C(5)	1129(7)	
para.8D(1)	1130(1)	
para.8D(2)	1130(2)	
para.8D(3)	1130(3)	
para.8D(4)	1130(4)	

Finance Act 2000 (c. 17) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.8D(5)	1130(5)	Introductory.
para.8E	1131(1), (2)	
para.9(1)		
para.9(2)	1133(1)	
para.10(1)	1134(1), (2)	
para.10(2)	1134(3), (4)	
para.10(3)	1134(5)	
para.10(4)	1134(6)	
para.11(1)	1135(1)	
para.11(2)	1135(2)	
para.11(3)	1135(3)	
para.11(4)	1135(4)	
para.11(5)	1135(5)	
para.12	1136(1), (2)	
para.13	1044(1), (4), (5), (6), (7), (8)	
para.14(1)	1045(1), (4)	
para.14(2)	1045(5), (6), (7)	
para.14(3)	1045(8)	
para.14(4)	1047(1)	
para.14(5)	1047(2)	
para.14(6)	1047(3)	
para.15(1)	1054(1), (2)	
para.15(2)	1055(1)	
para.15(3)	1055(2), (3)	
para.15(4)	1056(2)	
para.15(5)	1056(3)	
para.16(1)	1058(1)	
para.16(2)	1058(2)	
para.16(3)	1058(3)	
para.17(1)	1059(1), (2), (3), (4), (5)	
para.17(2)	1141	
para.18(1)	1054(4)	

Finance Act 2000 (c. 17) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.18(2)	1060(2), (3)	
para.18(3)	1060(4), (5)	
para.18(4)	1060(6), (7)	
para.18(5)	1054(2)	
para.18A(1)	1046(1), 1057(1)	
para.18A(2)	1057(2)	
para.18A(3)	1057(3)	
para.18A(4)	1046(2), 1057(4)	
para.18A(5)	1046(3), 1057(5)	
para.19(1)	1062(1), (2)	
para.19(2)	1062(2), (3)	
para.20	1061	
para.21(1)	1084(1), (2)	
para.21(2)	1084(3)	
para.21(3)	1084(4)	
para.22	1049(1), (2), (3)	
para.23(1)	1048(1)	
para.23(2)	1048(2)	
para.23(3)	1048(3), (4), (5)	
para.23(4)	1048(3)	
para.24		Unnecessary: see commentary on section 1054.
para.25(1)	1041, 1055(1)	
para.25(2)	1316(1)	
para.25(3)	1137(1), (2)	
para.26(1)		Spent commencement.
para.26(2)		Spent commencement.

Capital Allowances Act 2001 (c.2)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
16 Ordinary Schedule A business		Unnecessary so far as repealed: see para.477 of Sch.1.
17 Furnished holiday lettings business		
(1)		Unnecessary so far as repealed: see para.478(2) of Sch.1.
353 Lessors and Licensors		
(2)		Unnecessary so far as repealed: see para.501(2) of Sch.1.
392 UK property and Schedule A businesses		
(2)		Unnecessary so far as repealed: see para.504(2) of Sch.1.
(2A)		Unnecessary so far as repealed: see para.504(3) of Sch.1.
(3)		Taken together, the repeal of this subsection and the amendments of s.392(2A) (see para.504(3) of Sch.1) preserve the effect of the law.
393B Meaning of “qualifying expenditure”		
(4)		Unnecessary so far as repealed: see para.505 of Sch.1.
393T Giving effect to allowances and charges		
(2)		Unnecessary so far as repealed: see para.507(2) of Sch.1.
(3)		Taken together, the repeal of this subsection and the amendments of s.393T(2A) (see para.507(3) of Sch.1) preserve the effect of the law.
529 Giving effect to allowances and charges		
(1)		Repealed in part: see para.515(2) of Sch.1.
(1A)		Repealed in part: see para.515(3) of Sch.1.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)		Taken together, the repeal of this subsection and the amendments of s.529(1A) (see para.515(3) of Sch.1) preserve the effect of the law.
577 Other definitions		
(1)		Unnecessary so far as repealed: see para.520 of Sch.1.
Sch.1 Abbreviations and defined expressions		
		Unnecessary so far as repealed (entry in Part 2 of Schedule for "Schedule A business").

Finance Act 2001 (c. 9)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
70 Relief for expenditure on remediation of contaminated land		
(1)		Introduces Sch.22 to FA 2001.
(2)		Describes Parts of Sch.22 to FA 2001.
Sch.22 Remediation of contaminated land		
para.1(1)	1147(1), (2), (3), (4)	
para.1(2)	1147(1), (5), (6)	
para.1(3)	1147(7)	
para.1(4)	1147(8)	
para.1(5)	1150	
para.1(6)	1148(1)	
para.1(7)	1148(2)	
para.1(8)	1148(3)	
para.2(1)	1144(1)	
para.2(2)	1144(2)	
para.2(3)	1144(4)	
para.2(4)	1144(5)	
para.2(5)	1144(3)	
para.2(6)	1144(6)	

Finance Act 2001 (c. 9) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.3(1)	1145(1)	
para.3(2)	1145(2)	
para.3(3)	1145(3), (4)	
para.4(1)	1146(1), (4)	
para.4(2)	1146(2), (3)	
para.4(3)	1146(3)	
para.4(4)	1146(4)	
para.4(5)	1146(4)	
para.4(6)	1146(5)	
para.5(1)	1170(1), (2), (3), (4), (5), (6), (7)	
para.5(2)	1171(1), (2)	
para.5(3)	1171(3), (4)	
para.5(4)	1171(5), (6)	
para.6	1172	
para.7(1)	1173(1), (5)	
para.7(2)	1173(2)	
para.7(3)	1173(3), (4)	
para.8(1)	1177(1)	
para.8(2)	1177(2)	
para.9(1)	1174(2)	
para.9(2)	1174(3)	
para.10(1)	1175(1), (2)	
para.10(2)	1175(3), (4)	
para.10(3)	1175(5)	
para.10(4)	1175(6)	
para.11	1176(1), (2)	
para.12(1)	1149(2), (3)	
para.12(2)	1149(5)	
para.12(3)	1149(5)	
para.12(4)	1150	
para.13	1149(1), (4), (5), (6), (7), (8)	

Finance Act 2001 (c. 9) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.14(1)	1151(1), (2)	
para.14(2)	1152(1)	
para.14(3)	1152(2)	
para.14(4)	1153(1)	
para.14(5)	1153(2)	
para.14(6)	1153(3)	
para.14(7)	1153(4)	
para.14(8)	1153(5)	
para.14(9)	1153(6), (7)	
para.14(10)	1153(8)	
para.15(1)	1154(1)	
para.15(2)	1154(2)	
para.15(3)	1154(3)	
para.16(1)	1151(4)	
para.16(2)	1155(2), (3)	
para.16(3)	1155(4), (5)	
para.16(4)	1155(6), (7)	
para.16(5)	1155(8)	
para.17(1)	1158(1)	
para.17(2)	1158(2)	
para.17(3)	1158(3)	
para.17(4)	1158(4)	
para.17(5)	1158(5)	
para.18	1156	
para.19	1157(1), (2)	
para.20	1159(1), (2)	
para.21	1160	
para.22(1)	1161(1), (2), (3), (4)	
para.22(2)	1161(1), (6)	
para.22(3)	1162	
para.22(4)	1163	
para.22(5)	1161(7)	

Finance Act 2001 (c. 9) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.23(1)	1161(1)	
para.23(2)	1161(5), (6)	
para.24(1)	1164(1), (2)	
para.24(2)	1165(1)	
para.24(3)	1165(2), (3)	
para.24(4)	1165(4)	
para.25(1)	1166(1)	
para.25(2)	1166(2)	
para.25(3)	1166(3)	
para.26	1167(1), (2), (3)	
para.27(1)	1168(1), (2)	
para.27(2)	1168(3)	
para.28	1167(1), (2), (3)	
para.29(1)	1169(1), (2)	
para.29(2)	1169(3)	
para.29(3)	1169(4)	
para.30		Unnecessary: see commentary on section 1179.
para.31(1)	1179	
para.31(2)	1179	
para.31(3)	1178	
para.31(4)	1316(1)	
para.32(1)	Sch.2 para.125(1)	
para.32(2)	Sch.2 para.125(2)	

Finance Act 2002 (c. 23)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
53 Tax relief for expenditure on research and development		
(1)		Introduces Sch.12 to FA 2002.
(2)		Unnecessary.
54 Tax relief for expenditure on vaccine research etc		
(1)		Introduces Sch.13 to FA 2002.

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)		Introduces Sch.14 to FA 2002.
55 Gifts of medical supplies and equipment		
(1)	107(1)	
(2)	107(2)	
(3)	51(2), 107(3), (4)	
(4)	108(1), (2), (3)	
(5)	1316(1)	
(6)	107(5)	
(7)		Spent commencement.
60 Expense of hiring cars with low carbon dioxide emissions		
(2)	58(1), 1251(7), Sch.1 para.45, Sch.2 para.16	
64 Adjustment on change of basis		
(1)	180(1), (2), 181(1), (2), (3), 182, 183(1), (2), 184(1), (2), (3), 185(1), (2), (3), (4), 186(1), (2), (3), (4), 261(1), (2), 262(1), (2), (3), (4), (5)	
(2)	180(3), 261(3)	
(3)	180(4), 261(3)	
(4)	180(5), 261(3)	
(5)	180(6), 261(3)	
65 Postponement of change to mark to market in certain cases		
(2)		Paragraph (a) repealed: unnecessary as ICTA s.70 is repealed.
84 Gains and losses from intangible fixed assets of company		
(1)		Introduces Sch.29 to FA 2002.
Sch.12 Tax relief for expenditure on research and development		
para.1(1)	1074(1), (2), (3), 1075(1), (2)	
para.1(2)	1075(3), (4)	
para.2(1)	1119(1), 1120(2), (3), (4), (5), (6), (7), 1122	
para.2(2)	1119(2)	
para.3	1076	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.4(1)	1077(1)	
para.4(2)	1077(3)	
para.4(3)	1077(2)	
para.4(4)	1077(3)	
para.4(5)		Unnecessary: see commentary on section 1077.
para.4(6)	1077(4), (5)	
para.5(1)	1078(1)	
para.5(2)	1078(2)	
para.5(3)	1078(3)	
para.5(4)	1078(4)	
para.5(5)		Unnecessary: see commentary on section 1078.
para.5(6)	1078(5), (6)	
para.6(1)	1079(1)	
para.6(2)	1079(2)	
para.6(3)	1079(3)	
para.6(4)	1079(4)	
para.6(5)	1079(5), (6)	
para.7(1)	1063(1), (2), (3), 1064(1), (2)	
para.7(2)	1064(3)	
para.7(3)	1064(4), (5)	
para.7(4)	1040	
para.8	1065(1), (2), (3), (4)	
para.9(1)	1066(2)	
para.9(2)	1066(3)	
para.9(3)	1066(4)	
para.9(4)		Unnecessary: see commentary on section 1066.
para.10(1)	1067(2)	
para.10(2)	1067(3)	
para.10(3)	1067(4)	
para.10(4)		Unnecessary: see commentary on section 1067.

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.10A(1)	1068(1), (2), (3)	
para.10A(2)	1069	
para.10A(3)	1040	
para.10B	1070, 1071(1), (2), (3), (4), (5), (6), 1072(1), (2), (3), (4), (5), (6), (7), 1134(1), (2), (3), (4), (5), (6), 1135(1), (2), (3), (4), (5), 1136(1), (2)	
para.10C	1073	
para.11(1)		Unnecessary.
para.11(2)	1063(1), (4), (5), (6), (7), 1068(1), (4), (5), (6), (7), (8), 1074(1), (4), (5), (6), (7)	
para.11(3)	1063(4), 1068(4), (5), 1074(7)	
para.12	1081(1), (2)	
para.13(1)	1080(1)	
para.13(2)	1080(2)	
para.13(3)	1080(4)	
para.13(4)	1080(3)	
para.14(1)	1082(1)	
para.14(2)	1082(2), (3)	
para.14(3)	1082(4)	
para.15(1)	1083(1), (2)	
para.15(2)	1083(3)	
para.15(3)	1083(4), (5)	
para.15(4)	1083(3), (5)	
para.16(1)	1084(1), (2)	
para.16(2)	1084(3)	
para.16(3)	1084(4)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.17	1042(1), (2), 1123(1), (2), (3), (4), (5), (6), (7), (8), (9), 1124(2), (3), (4), (5), (6), 1125(1), (2), 1126(2), (3), (4), (5), (6), 1127(1), 1128(1), (2), (3), (4), (5), (6), (7), (8), 1129(1), (2), (3), (4), (5), (6), (7), 1130(1), (2), (3), (4), (5), 1131(1), (2), 1132(2), (3), (4), (5), (6), 1138(1), (2), (3), (4), 1140(1), (2)	
para.18(1)	1142(1)	
para.18(2)	1142(2)	
para.18(3)	1142(3), (4)	
para.19(1)	1041	
para.19(2)	1316(1)	
para.20(1)	Sch.2 paras.113(1), (2), 114(1), (2)	
para.20(2)		Spent commencement.
Sch.13 Tax relief for expenditure on vaccine research etc		
para.1(1)	1087(1), (2), (3), 1092(1), (3), 1097(1), (2)	
para.1(2)	1040	
para.1(3)	1087(8), 1092(10), 1103(5)	
para.2(1)	1098	
para.2(2)	1099(1), 1100(1)	
para.2(3)	1099(1), (2), 1100(1)	
para.3(1)	1101(1)	
para.3(2)	1101(2)	
para.3(3)	1101(3)	
para.3(4)		Unnecessary: see commentary on section 1101.
para.3(5)	1101(4)	
para.3(6)	1101(5)	
para.3(7)	1101(6)	
para.4(1)	1086(1)	
para.4(2)	1086(2)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.4(3)	1086(3)	
para.4(4)	1086(4)	
para.5(1)	1042(1)	
para.5(2)	1042(2), (3)	
para.5(3)	1119(1), (2), 1120(2), (3), (4), (5), (6), (7), 1123(1), (2), (3), (4), (5), (6), (7), (8), (9), 1124(2), (3), (4), (5), (6), 1125(1), (2), 1126(2), (3), (4), (5), (6), 1127(1), 1128(1), (2), (3), (4), (5), (6), (7), (8), 1129(1), (2), (3), (4), (5), (6), (7), 1130(1), (2), (3), (4), (5), 1131(1), (2), 1132(2), (3), (4), (5), (6), 1138(1), (2), (3), (4), 1140(1), (2)	
para.6(1)		Introductory.
para.6(2)	1102(1), (2), 1133(1)	
para.7(1)	1102(1)	
para.7(2)	1102(3)	
para.7(3)	1102(1), (3)	
para.7(4)	1102(4)	
para.7(5)		Unnecessary: see commentary on section 1102.
para.7(6)	1102(5)	
para.8(1)	1102(1), 1134(1), (2)	
para.8(2)	1134(4)	
para.8(3)	1134(6)	
para.9(1)	1134(3)	
para.9(2)	1134(3)	
para.9(3)	1134(3), (5)	
para.9(4)	1134(3), (5)	
para.10(1)	1135(1)	
para.10(2)	1135(2)	
para.10(3)	1135(3)	
para.10(4)	1135(4)	
para.10(5)	1135(5)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.11	1102(1), 1136(1), (2)	
para.13	1089(1), 1090(1), 1092(2), 1093(1)	
para.14(1)	1087(1), (2), (4), (5), (6), 1089(1), 1090(1), 1093(1)	
para.14(2)	1089(2), (5), (6)	
para.14(3)	1089(3)	
para.15(1)	1092(1), (4), (5), (6), (7)	
para.15(2)	1092(8)	
para.15(3)	1092(9)	
para.15(4)	1095(1), (2), (3)	
para.15(5)	1096(1), (2)	
para.15(6)	1096(3), (4), (5)	
para.15(7)	1090(2), 1092(8), 1104(4), (5)	
para.15A(1)	1089(4), 1090(1), 1092(8), 1093(1)	
para.15A(2)	1089(4), 1090(2)	
para.15A(3)	1092(8), 1093(2)	
para.15A(4)	1121	
para.16(1)	1103(1), (2)	
para.16(2)	1104(1)	
para.16(3)	1104(2), (3), (4), (6)	
para.16(4)	1105(2)	
para.16(5)	1105(3)	
para.16(6)	1104(5)	
para.16A(1)	1104(4), (5)	
para.16A(2)	1121	
para.17(1)	1107(1), (2)	
para.17(2)	1107(3)	
para.17(3)	1107(4)	
para.17(4)	1107(5)	
para.17(5)	1108(1), (2), (3), (4), (5)	
para.18(1)	1103(4)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.18(2)	1109(2), (3)	
para.18(3)	1109(4), (5)	
para.18(4)	1109(6), (7)	
para.18(5)	1103(2)	
para.18A(1)	1094(1), 1106(1)	
para.18A(2)	1106(2)	
para.18A(3)	1106(3)	
para.18A(4)	1094(2), 1106(4)	
para.18A(5)	1094(3), 1106(5)	
para.19(1)	1111(1), (2)	
para.19(2)	1111(2), (3)	
para.20	1110	
para.21(1)	1087(1), (2), 1091(1)	
para.21(2)	1087(1), (4), (5), (6), 1091(1), (2), (3)	
para.21(3)	1087(5), (6), 1091(2), (4)	
para.21(3A)	1088(1), (2)	
para.21(4)	1091(5)	
para.24(1)	1112(1), (2)	
para.24(2)	1112(3)	
para.24(3)	1112(4)	
para.27(1)	1041, 1104(1), 1141	
para.27(2)	1316(1)	
para.27(3)	1137(1), (2)	
para.28(1)	Sch.2 para.115(1), (2)	
para.28(2)	Sch.2 para.115(1), (2)	
para.28(3)		Spent commencement.
Sch.15 R&D Tax relief for small and medium-sized enterprises: minor and consequential amendments		
para.2(2)	Sch.2 para.113(1), (2)	
Sch.16 Community investment tax relief		
para.27(4)		Repealed in part: see para.538 of Sch.1.

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.18 Relief for community amateur sports clubs		
para.9(3)	105(1)	Repealed in part: see para.539(4) of Sch.1.
Sch.22 Computation of profits: adjustment on change of basis		
para.1(1)		Introductory.
para.1(2)	181(1), (4), 262(6)	
para.1(3)		Introductory.
para.2	182, 262(1)	
para.3(1)	180(1)	
para.3(2)	1267(3), (4)	
para.3(3)	180(2)	
para.4	181(2), 262(2)	
para.5(1)	181(3), 262(4)	
para.5(2)	181(3), 262(4)	
para.6(1)	183(1)	
para.6(2)	181(4), 183(2), 262(6)	
para.7(1)	184(1), (2), 262(3), (5)	
para.7(2)	184(3), 262(3), (5)	
para.8(1)	185(1)	
para.8(2)	185(2), (3), (4)	
para.9(1)	186(1)	
para.9(2)	186(2)	
para.9(4)	186(3)	
para.9(5)	186(4), 1268(1)	
para.10(1)	187(1)	
para.10(2)	187(2)	
para.10(3)	187(3)	
para.13(1)	1267(1)	
para.13(2)	1267(2), 1268(2)	
para.13(5)	1269	
para.15	186(1), (3)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.23 Exchange gains and losses from loan relationships		
para.25		Spent.
Sch.25 Loan relationships		
para.61	Sch.2 paras.59(1), (3), 60(1), (4), (5)	
para.61A		Spent.
para.62	Sch.2 para.59(1), (2)	
para.63(1)	Sch.2 para.59(3)	
para.63(2)	Sch.2 para.59(4)	
para.64(1)		Spent.
para.64(2)		Spent.
para.64(3)	Sch.2 para.60(1), (2)	
para.64(4)	Sch.2 para.60(3)	
para.64(5)	Sch.2 para.60(4), (5)	
para.64(6)	Sch.2 para.60(5)	
para.64(7)	Sch.2 para.60(6)	
para.64(8)	Sch.2 para.60(1), (3), (4), (5), (6)	
para.64(9)	Sch.2 para.60(6)	
Sch.26 Derivative contracts		
para.1(1)	571(1)	
para.1(2)	699(1), (2)	
para.2(1)	576(1)	
para.2(2)	577(1)	
para.2(2A)	578(3)	
para.2(2B)	708	
para.2A(1)	586(1)	
para.2A(2)	586(2)	
para.2A(3)	586(3)	
para.2B(1)	584(1), (4)	
para.2B(2)	584(2)	
para.2B(3)	584(3), (4), 592(5)	
para.3(1)	579(1)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.3(2)	579(2)	
para.3(3)	579(3)	
para.3(4)	579(4)	
para.3(5)	579(5)	
para.4(1)	589(1)	
para.4(2)	589(2), (4), (5)	
para.4(2ZA)	589(3)	
para.4(2A)	591(2)	
para.4(2B)	591(3)	
para.4(2C)	591(4)	
para.4(2CA)	591(5)	
para.4(2D)	591(6), (7), Sch.2 para.80	
para.4(4)	589(6)	
para.4A(1)	Sch.2 para.91(1)	
para.4A(2)	Sch.2 para.91(2), (3), (4)	
para.4A(3)	Sch.2 para.91(5), (6)	
para.4A(4)	703(1), (2)	
para.4B(1)	Sch.2 para.92(1)	
para.4B(2)	Sch.2 para.92(2), (3), (4)	
para.4B(3)	Sch.2 para.92(6), (7)	
para.4B(4)	Sch.2 para.92(5)	
para.4B(5)	703(1), (2)	
para.4D(1)	Sch.2 para.93(1)	
para.4D(2)	Sch.2 para.93(2), (3)	
para.4D(3)	Sch.2 para.93(4)	
para.4D(4)	Sch.2 para.93(5)	
para.4D(5)	Sch.2 para.93(6)	
para.9(1)	590(1)	
para.9(2)	590(1), (4)	
para.9(5)	590(2), (4)	
para.9(6)	590(3)	
para.11(1)	583(1)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.11(2)	583(2)	
para.11(3)	583(3)	
para.11(4)	583(4)	
para.11(5)	583(5)	
para.11(6)	583(6)	
para.11(7)	583(7)	
para.12(1)	580(1), 581(1), 582(1), 591(3), (5), (6), 623(2), (7), 645(2), 648(2), 652(2), 654(3), 655(3), 656(2), 658(6), 665(2), 666(2), 671(5), 673(5), 710	
para.12(2)	710	
para.12(3)	582(1)	
para.12(4)	582(3)	
para.12(5)	582(2), 649(2)	
para.12(6)	581(1)	
para.12(7)	581(2)	
para.12(8)	580(1)	
para.12(9)	710	
para.12(10)	580(2), (3), 581(3), (4)	
para.12(11)	710	
para.12(11A)	591(3), (5), (6), 623(2), 645(2), 648(2), 652(2), 656(2), 665(2)	
para.12(11B)	623(7), 654(3), 655(3), 658(6), 666(2), 671(5), 673(5)	
para.12(11C)	646(2), 649(2), (3), 670(2), Sch.2 paras.81, 82(4), (6), (7), 83(4), (5), 84(1), (2), 85, 86(4), 87(1), (2)	
para.12(11D)	Sch.2 paras.82(3), 86(3)	
para.12(12)	710	
para.12(13)	710	
para.12(14)	707(2), (3), (4), (5)	
para.12(17)	710	
para.13(1)	701(1), (2)	
para.13(2)	701(3)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.13(3)	701(4)	
para.13(4)	701(5)	
para.13(5)	701(6)	
para.14(1)	572(1)	
para.14(2)	573(1), (2), (3)	
para.14(3)	574(1), (2)	
para.14(4)	573(4)	
para.15(1)	595(3)	
para.15(4)	595(4)	
para.15(5)	607(1), (2)	
para.15(7)	596(1)	
para.15(8)	596(2)	
para.15(9)	595(7)	
para.16(1)	606(1)	
para.16(2)	606(2)	
para.16(3)	606(3)	
para.16(3A)	606(4)	
para.16(8)	606(5)	
para.16(9)	606(6)	
para.16(10)	606(7)	
para.17A(1)	595(2), (7)	
para.17A(1A)	600(1), (2)	
para.17A(2)	599(1), (2), (4)	
para.17A(3)	599(2), (3)	
para.17A(4)	599(1)	
para.17B(1)	597(1)	
para.17B(2)	597(2), (3)	
para.17C(1)	598(1), (2)	
para.17C(2)	598(3)	
para.17C(3)	598(4)	
para.17C(4)	598(5)	
para.22(5)	611	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.22A(1)	609(1), 610(1)	
para.22A(2)	609(1)	
para.22A(3)	609(2)	
para.22A(4)	610(2)	
para.23(1)	690(1), 692(1)	
para.23(2)	690(2), (4)	
para.23(3)	690(3)	
para.23(4)	692(1), (2), (3), (4)	
para.23(5)	692(4), (5)	
para.23(6)	692(5)	
para.23(7)	692(5)	
para.23(8)	690(5)	
para.23(9)	690(6)	
para.23(10)	690(7)	
para.24(1)	691(1)	
para.24(2)	691(2)	
para.24(3)	691(3), (4)	
para.24(4)	691(5)	
para.24(5)	691(6)	
para.25(1)	604(1)	
para.25(2)	604(2)	
para.25(3)	604(3)	
para.25(4)	604(4), (5)	
para.25A	605(1), (2)	
para.26(1)	695(1)	
para.26(2)	695(5), (6)	
para.26(3)	695(2)	
para.26(4)	695(2), (3), (4)	
para.26(5)	695(7)	
para.26(6)	695(8), (9), (10)	
para.27(1)	694(1), (2)	
para.27(2)	694(3)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.27(3)	694(1), (4)	
para.27(4)	694(5)	
para.27(5)	694(6), (7)	
para.27A(1)	698(1)	
para.27A(2)	698(2)	
para.27A(3)	698(3)	
para.27A(4)	698(4)	
para.27A(5)	698(5)	
para.28(1)	625(1), 636(2)	
para.28(2)	626(2), (3), 636(3)	
para.28(3)	625(2), (3), (4), (6)	
para.28(3ZA)	625(5), (6)	
para.28(3ZB)	629(1), (2), (3)	
para.28(3ZC)	629(5), 1316(1)	
para.28(3ZD)	629(4)	
para.28(3A)	625(7)	
para.28(4)	627(1), (2)	
para.28(6)	624(3), 702(1), (2), (3)	
para.28(7)	625(8)	
para.29(1)	636(4)	
para.29(2)	636(5)	
para.29(3)	636(6), (7)	
para.29(4)		Unnecessary: see commentary on section 636.
para.30(1)	628(1), (2), (3)	
para.30(1A)	628(4), (5)	
para.30(2)	628(5)	
para.30A(1)	630(1)	
para.30A(2)	631(1), (2)	
para.30A(3)	631(3), 632(3)	
para.30A(4)	631(2), (4), 632(4)	
para.30A(5)	631(1), 632(1)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.30A(5A)	630(2), (3)	
para.30A(6)	632(2)	
para.30A(7)	632(2), (3), (4), 704(1)	
para.30A(8)	630(4), 631(1), 632(1), 1320(1)	
para.30B(1)	682(1), (2), (3), (4), (5), (6), (7)	
para.30B(2)	682(1), (2), (3), (4), (5), (6), (7)	
para.30B(3)	684(1), (2), (3)	
para.30B(4)	685(1), (2), (3)	
para.30B(6)	686(1)	
para.30B(7)	686(2)	
para.30B(8)	686(3)	
para.30B(9)	683(1), (2), 688(1)	
para.30C(1)	Sch.1 para.259	
para.30C(2)	Sch.1 para.259	
para.30C(3)	Sch.1 para.260	
para.30C(4)	Sch.1 para.260	
para.30C(5)	Sch.1 paras.259, 260	
para.30D(1)	674(1), (2), 675(1)	
para.30D(2)	674(1), (3), 675(1)	
para.30D(3)	674(3)	
para.30D(4)	674(3)	
para.30D(6)	675(1), (2), (3)	
para.30D(7)	676(1), (2), (3)	
para.30E(1)	Sch.1 para.257	
para.30E(2)	Sch.1 para.257	
para.30E(3)	Sch.1 para.257	
para.30E(4)	Sch.1 para.257	
para.30E(5)	Sch.1 para.258	
para.30E(6)	Sch.1 para.258	
para.30F(1)	677(1), Sch.1 para.258	
para.30F(2)	677(2), Sch.1 para.258	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.30F(3)	678(1), (2), (3), (4), (5), 679(1), (2), (3), (4), Sch.1 para.258	
para.30G(1)	674(1), 680(1), Sch.1 para.261	
para.30G(2)	680(1)	
para.30G(3)	Sch.1 paras.261, 262	
para.30G(4)	Sch.1 para.261	
para.30G(5)	Sch.1 para.262	
para.30H(1)	682(1), 687(1), Sch.1 para.261	
para.30H(2)	687(1), (2)	
para.30H(3)	Sch.1 paras.261, 262	
para.30H(4)	Sch.1 para.261	
para.30H(5)	Sch.1 para.262	
para.30I(1)	674(4), 680(2), 681(1), 687(3), 688(1), Sch.1 paras.257, 259, 261	
para.30I(2)	681(2), 688(2), Sch.1 paras.257, 259	
para.31(1)	696(1)	
para.31(2)	696(2)	
para.31(3)	696(3)	
para.31(4)	696(4)	
para.31(5)	697(1)	
para.31(6)	697(2)	
para.31(7)	697(3), (4)	
para.31(8)	697(5)	
para.31(9)	696(1), 697(6)	
para.31A(1)	693(2), (4)	
para.31A(2)	693(3), (5)	
para.34(1)		Spent.
para.34(2)		Spent.
para.36(1)	587(1), 601(1)	
para.36(2)	587(2)	
para.36(2A)	601(2)	
para.36(3)	587(3)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.36(4)	587(3), (4)	
para.37(1)	602(1), 660(1)	
para.37(2)	602(1), 660(1)	
para.37(3)	602(1), 660(1)	
para.37(4)	602(2), (3)	
para.37(5)	660(2), (3)	
para.37(6)	703(1), (2)	
para.38(1)	637(1)	
para.38(2)	637(2), (4)	
para.38(3)		Unnecessary: see commentary on section 637.
para.38(4)	637(3)	
para.38A(1)	638(1)	
para.38A(2)	638(2), (4)	
para.38A(3)		Unnecessary: see commentary on section 638.
para.38A(4)	638(3)	
para.39(1)	Sch.1 para.277(4)	
para.39(2)	Sch.1 para.277(4)	
para.41(1)		Unnecessary: see commentary on Chapter 6 of Part 7.
para.41(2)		Unnecessary: see commentary on Chapter 6 of Part 7.
para.41A	634	
para.43	633, 634	
para.43A(1)	661(1)	
para.43A(2)	661(2), (3)	
para.43A(3)	703(1), (2)	
para.43A(4)	661(4), Sch.2 para.89	
para.43A(5)	622(4), 661(5)	
para.43B(1)	622(1), 662(1)	
para.43B(2)	622(2), 662(2)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.43B(3)	622(3), 662(3)	
para.43B(4)	622(4), 662(4)	
para.45A(1)	640(2), 641(1), (2)	
para.45A(2)	640(1), Sch.2 para.82(2)	
para.45A(3)	659(2), (3)	
para.45A(4)	641(3), 642(1)	
para.45A(5)	641(4), (5)	
para.45A(6)	642(1), (2)	
para.45B(1)	663(1)	
para.45B(2)	663(2), (3)	
para.45B(3)	663(4)	
para.45B(4)	664(6)	
para.45B(5)	664(2), (3)	
para.45B(6)	664(4)	
para.45B(7)	664(5)	
para.45B(8)	664(7)	
para.45C(1)	643(1), (2), (3), (4)	
para.45C(2)		Unnecessary: see commentary on section 643.
para.45C(3)	706	
para.45C(4)	643(2)	
para.45C(5)	644(1), (2), (3)	
para.45C(6)	644(4)	
para.45D(1)	645(1), (2), (3)	
para.45D(2)	645(4), (5), (6), 706, Sch.2 para.81	
para.45D(3)		Unnecessary: see commentary on section 645.
para.45D(3A)	635(1), (2)	
para.45D(4)	647(2), (3), (4), Sch.2 para.81	
para.45D(5)	647(5)	
para.45D(6)	647(6)	
para.45D(7)	647(7)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.45D(8)	645(7)	
para.45D(9)	645(8)	
para.45E(1)	646(1)	
para.45E(3)	646(2)	
para.45E(4)	646(3)	
para.45F(1)	648(1), (2), (3)	
para.45F(2)	648(4), (5), (6), (7), Sch.2 para.85	
para.45F(3)		Unnecessary: see commentary on section 648.
para.45F(4)	649(2)	
para.45F(5)	649(2)	
para.45F(6)	649(3)	
para.45F(7)	649(4), Sch.2 para.85	
para.45F(8)	648(8)	
para.45FA(1)	Sch.2 paras.82(1), 86(1)	
para.45FA(2)	Sch.2 para.86(2)	
para.45FA(3)	Sch.2 paras.82(3), 86(3)	
para.45FA(4)	Sch.2 paras.82(4), (5), 86(4), (5)	
para.45FA(5)	Sch.2 paras.84(1), (2), 87(1), (2)	
para.45FA(6)	Sch.2 para.82(6)	
para.45FA(7)	Sch.2 para.83(2), (3), (4), (5)	
para.45FA(8)	Sch.2 para.82(7)	
para.45G(1)	650(1), (2), (3), (4), (5)	
para.45G(1A)	650(6), (7), 706	
para.45G(1B)		Unnecessary: see commentary on section 650.
para.45G(2)	659(3)	
para.45G(3)	659(4)	
para.45G(4)	659(5)	
para.45H(1)	670(1)	
para.45H(2)	670(2), (4)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.45H(3)	670(3)	
para.45H(4)	670(5)	
para.45H(5)	670(6)	
para.45H(5A)	670(7)	
para.45H(6)	670(3), (5), 671(2), (3), (4)	
para.45H(7)	671(4), (5)	
para.45HZA(1)	672(1)	
para.45HZA(2)	672(2)	
para.45HZA(3)	672(3)	
para.45HZA(4)	672(4)	
para.45HZA(5)	672(2), 673(2), (3), (4)	
para.45HZA(6)	673(4), (5)	
para.45HA(1)	667(1)	
para.45HA(1A)	668(1)	
para.45HA(2)	667(2), 668(2)	
para.45HA(3)	667(3), 668(3)	
para.45HA(4)	669(2), (3)	
para.45HA(5)	669(4)	
para.45I(1)	623(1), (2), (3), (4), (5)	
para.45I(2)	623(6)	
para.45I(3)	623(7)	
para.45J(1)	652(1), (2), (3)	
para.45J(2)	652(1), (4), (5), (6), 706	
para.45J(3)	651(1), (2), 653(1), (2), (3), 654(1), (2), 655(1), (2), 659(2)	
para.45J(4)	Sch.2 para.94(1), (2), (3), (4)	
para.45J(4A)	653(1)	
para.45J(5)	653(2), (3)	
para.45J(6)	654(1)	
para.45J(7)	654(2)	
para.45J(8)	654(3), 655(3)	
para.45J(9)	655(1)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.45J(9A)	655(2)	
para.45J(9B)	654(3), 655(3)	
para.45J(10)	652(7), 709	
para.45JA(1)	665(1), (2), (3), (4), (5), (6), (7), Sch.2 para.90	
para.45JA(2)	665(1), (6), (7), Sch.2 para.90	
para.45JA(3)	666(1)	
para.45JA(4)	666(2)	
para.45JA(5)	665(8), 709	
para.45K(1)	656(1), (2), (3), (4)	
para.45K(2)	656(1), (5), (6), (7), 706, Sch.2 para.88(1)	
para.45K(2A)	657(2)	
para.45K(2B)	657(2)	
para.45K(2C)	657(3)	
para.45K(3)	651(1), (2), 658(1), (2), 659(2)	
para.45K(3A)	658(1), (2)	
para.45K(3B)	658(3), (4), (5)	
para.45K(4)	709	
para.45KA(1)	Sch.2 para.88(2)	
para.45KA(2)	Sch.2 para.88(2)	
para.45L(1)	616(1)	
para.45L(1A)	616(7)	
para.45L(1B)	616(2)	
para.45L(1C)	616(3)	
para.45L(2)	616(4), (5), (6)	
para.45L(2A)	617(1), (2), (5)	
para.45L(2B)	617(3)	
para.45L(2C)	617(4)	
para.45L(3)	616(7)	
para.45LA(1)	618(1), (2)	
para.45LA(2)	618(1)	
para.45LA(3)	618(2)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.45LA(4)	618(3)	
para.45LA(5)	618(4)	
para.45LA(6)	618(5)	
para.45M(1)	592(1)	
para.45M(2)	592(2), (3)	
para.45M(4)	592(4)	
para.46(1)	593(1)	
para.46(2)	593(1), (5)	
para.46(3)	593(2), (5)	
para.46(4)	593(3)	
para.46(5)	593(4), (5)	
para.49(1)	619(1)	
para.49(2)	619(2), (3), (4)	
para.49(3)	620(1)	
para.49(4)	620(2), (3), (4)	
para.49(5)	620(5)	
para.49(6)	620(6), (7)	
para.50(1)	621(1), (2)	
para.50(2)	621(1), (2)	
para.50A(1)	613(1), (2)	
para.50A(1A)	613(3)	
para.50A(2)	614(1), (2)	
para.50A(3)	614(1), (2)	
para.50A(3A)	702(1)	
para.50A(3B)	702(2), (3)	
para.50A(3C)	615(1), (2), (3)	
para.50A(3D)	615(5), (6)	
para.50A(5)	614(3), 615(4)	
para.51		This provision is mirrored in section 570.
para.53(1)	578(1), (4)	
para.53(2)	578(2)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.53(3)	608(1), (2)	
para.53(4)	608(3), (4)	
para.53(5)	608(5), (6)	
para.53(6)	608(7)	
para.54(1)	592(5), 704(1), (2), 710	
para.54(2)	705(1), (2)	
para.54(2A)	705(3), (4)	
para.54(3)	705(5)	
para.54(4)	710	
Sch.29 Gains and losses of a company from intangible fixed assets		
para.1(1)		Spent.
para.1(2)		Spent.
para.1(3)	906(1), (2)	
para.2(1)	712(1)	
para.2(2)	712(2), (3)	
para.2(3)	712(4)	
para.3(1)	713(1)	
para.3(2)	713(2)	
para.3(3)	713(3), (4)	
para.3(4)	713(5)	
para.4(1)	715(1), (2)	
para.4(2)	715(3)	
para.5(1)	716(4), 717(1), (2)	
para.5(2)	717(2), (3)	
para.5(3)	717(1), (2)	
para.6(1)	718(1)	
para.6(2A)	718(2)	
para.6(3)	718(3)	
para.7(1)	726(1)	
para.7(2)	726(2)	
para.8(1)	728(1)	
para.8(2)	728(2), (3)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.8(3)	728(5)	
para.8(4)	728(4)	
para.9(1)	729(1)	
para.9(2)	729(2)	
para.9(3)	729(3)	
para.9(4)	729(4)	
para.9(5)	729(5)	
para.9(6)	729(6)	
para.10(1)	730(1)	
para.10(2)	730(2)	
para.10(3)	730(3)	
para.10(4)	730(4)	
para.10(5)	730(5)	
para.10(6)	729(7)	
para.11(1)	731(1)	
para.11(2)	731(2)	
para.11(3)	731(3)	
para.11(4)	731(4), (5)	
para.11(5)	731(6)	
para.11(6)	731(7)	
para.12(1)	732(1), (2)	
para.12(2)	732(3)	
para.12(3)	732(4), (5)	
para.13(1)	720(1)	
para.13(2)	720(2)	
para.14(1)	721(1)	
para.14(2)	721(2), (3)	
para.14A(1)	722(1)	
para.14A(2)	722(3)	
para.14A(3)	722(2)	
para.15(1)	723(1)	
para.15(2)	723(2)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.15(3)	723(3)	
para.15(4)	723(4)	
para.15(5)	723(5)	
para.15(6)	723(6)	
para.16(1)	724(1)	
para.16(2)	724(2)	
para.17(1)	725(1), (2)	
para.17(2)	725(3)	
para.17(3)	725(4)	
para.18	733(1)	
para.19(1)	734(1), (2)	
para.19(2)	734(3)	
para.19(3)	734(4)	
para.20(1)	735(1)	
para.20(2)	735(2), (3), (4)	
para.20(3)	735(5)	
para.21(1)	736(1)	
para.21(2)	736(2), (3), (4)	
para.21(3)	736(5)	
para.21(4)	736(6), (7)	
para.21(5)	736(8)	
para.21(6)	736(9)	
para.22(1)	737(1)	
para.22(2)	737(2)	
para.23(1)	738(1)	
para.23(2)	738(2)	
para.24(1)	739(1)	
para.24(2)	739(2)	
para.25	733(3)	
para.26(1)	740(1), (2)	
para.26(2)	740(3), (4)	
para.27(1)	742(1), (4)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.27(2)	742(2), (3)	
para.27(3)	742(5), (6)	
para.28(1)	743(1)	
para.28(2)	743(2), (3)	
para.28(3)	743(4), (5)	
para.29(1)	744(1)	
para.29(2)	744(2)	
para.29(3)	744(3), (4), (5)	
para.29(4)	744(6)	
para.29(5)	744(7)	
para.30(1)	745(1)	
para.30(2)	745(2)	
para.30(3)	745(3)	
para.30(4)	750	
para.30(5)	745(4)	
para.31	747(1), (2), (3)	
para.32(1)	748(1), (2), (3)	
para.32(2)	748(4)	
para.32(3)	748(5)	
para.32(4)		Unnecessary: see commentary on section 748.
para.33	749(1), (2), (3)	
para.34(1)	751(1)	
para.34(2)	751(2), (3), (4), (5)	
para.34(3)	751(6), (7)	
para.34(4)	752	
para.34(5)	753(1), (3)	
para.35(1)	753(1)	
para.35(2)	753(2)	
para.35(3)	753(3)	
para.36(2)	901(1), (2), (3)	
para.37(1)	754(1), (2)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.37(2)	754(3)	
para.38(1)	755(1), (2)	
para.38(2)	755(5), (6), (7)	
para.38(3)	755(3)	
para.38(4)	755(4)	
para.39(1)	756(1), (2), (3)	
para.39(2)	756(4)	
para.40	757	
para.41(1)	758(1)	
para.41(2)	758(2)	
para.41(3)	758(3)	
para.41(4)	758(4), (5)	
para.41(5)	758(6)	
para.42(1)	759(1)	
para.42(2)	759(2)	
para.42(3)	759(3)	
para.42A(1)	760(1)	
para.42A(2)	760(2)	
para.42A(3)	760(3), (4)	
para.42A(4)	760(5)	
para.43(1)	761(1)	
para.43(2)	761(3)	
para.43(3)	761(2)	
para.43(4)	761(4)	
para.43(5)	761(5)	
para.43(6)	761(6), (7)	
para.44	762	
para.45(1)	763(1)	
para.45(2)	763(2)	
para.46(1)	764(1)	
para.46(2)	764(2), Sch.1 para.273(2)	
para.46(3)	764(3)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.47(1)	765(1), (2)	
para.47(2)	765(3)	
para.48	766(1)	
para.49(1)	767(1)	
para.49(2)	767(2), (3)	
para.50(1)	768(1)	
para.50(2)	768(2)	
para.50(3)	768(3)	
para.50(4)	768(4), (5)	
para.50(5)	768(6)	
para.50(6)	768(7)	
para.50(7)	768(8), (9)	
para.51(1)	769(1), (2)	
para.51(2)	769(3)	
para.51A	770(1), (2)	
para.52	771(1), (2), (3)	
para.53(1)	772(1)	
para.53(2)	772(2)	
para.54(1)	773(1)	
para.54(2)	773(2)	
para.55(1)	775(1)	
para.55(1A)	775(3)	
para.55(2)	775(4)	
para.56(1)	777(1)	
para.56(2)	777(3)	
para.56(3)	777(2)	
para.56(4)	777(4)	
para.57(1)	778(1), (2)	
para.57(2)	779(1)	
para.57(3)	779(2)	
para.57(4)	779(3), (4)	
para.57(5)	779(5), (6), (7)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.57(6)	778(4)	
para.57(7)	778(3)	
para.57(8)	778(5)	
para.58(1)	780(1)	
para.58(2)	780(1), (2)	
para.58(3)	780(3), (4)	
para.58(4)	781(1), (2), (3), (4), (5)	
para.58(5)	780(5)	
para.58(6)	782(1), (2), (3)	
para.59(1)	783(1)	
para.59(2)	783(2), (3)	
para.59(3)	784(1), (2), (3), (4), (5)	
para.59(4)	784(6), (7)	
para.60(1)	785(1)	
para.60(2)	785(2), (3)	
para.60(3)	785(4), (5)	
para.60(4)	786(1), (2), (3), (4), (5)	
para.60(5)	785(6)	
para.61(1)	787(1), (2)	
para.61(2)	787(3), (4)	
para.61(3)	787(5)	
para.61(4)	787(6), (7), (8)	
para.62(1)	789(1)	
para.62(2)	789(2), (3), (4), 790(1)	
para.62(3)	790(2)	
para.62(4)	789(3), (4), (5), (6), 790(4)	
para.62(5)	790(3)	
para.63	788(1)	
para.64	788(2), (3)	
para.65(1)	791(1), (2), (3), (4)	
para.65(2)	791(5)	
para.65(3)	791(6)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.66(1)	792(1)	
para.66(2)	792(3), (4)	
para.66(3)	792(2)	
para.66(4)	793(1)	
para.66(5)	793(2), (3)	
para.66(6)	793(4)	
para.66(7)	793(5)	
para.66(8)	792(5)	
para.67(1)	794(1)	
para.67(2)	794(2), (3), (4)	
para.67(3)	794(5), (6)	
para.68(1)	795(1)	
para.68(2)	795(2), (3), (4)	
para.68(3)	796(1)	
para.68(4)	796(2)	
para.68(5)	796(3)	
para.68(6)	796(4), (5)	
para.69(1)	795(2), 797(1)	
para.69(2)	797(2)	
para.69(3)	797(3)	
para.69(5)	797(4)	
para.69(6)	797(5)	
para.70(1)	798(1)	
para.70(2)	798(3)	
para.70(3)	798(4), (6)	
para.70(4)	798(5), (6)	
para.71(1)	799(1)	
para.71(2)	799(2)	
para.71(3)	799(3)	
para.71(4)	799(1)	
para.71(5)	799(4), (5), (6)	
para.72(1)	800(1), 801, 902(4)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.72(2)	800(2)	
para.72(3)	802(1), 902(4)	
para.72(4)	802(2), 902(4)	
para.72(5)	802(3), 902(4)	
para.73	805	
para.73A(1)	804(1)	
para.73A(2)	804(2), (3), (4)	
para.74(1)	809(1)	
para.74(2)	809(2)	
para.74(3)	809(3)	
para.74(4)	809(4)	
para.74(5)	809(5)	
para.74(6)	809(6)	
para.75(1)	806(1)	
para.75(2)	806(2)	
para.75(3)	806(3)	
para.76(1)	807(1)	
para.76(2)	807(2)	
para.76(3)	807(3)	
para.77	803	
para.78(1)	902(1)	
para.78(2)	902(3)	
para.79(1)	810(1)	
para.79(2)	902(2)	
para.80A(1)	808(1), (2)	
para.80A(2)	812(1)	
para.80A(3)	812(2)	
para.80B(1)	811(1)	
para.80B(2)	811(2)	
para.81	813	
para.82(1)	814(1)	
para.82(2)	814(2), (3)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.82(3)	814(4)	
para.82(4)	814(5)	
para.83(1)	815(1)	
para.83(2)	903(1)	
para.83(3)	815(2), (3), (4), (5)	
para.83(4)	816(1), (2), (3)	
para.83(5)	816(4)	
para.83(6)	815(6), 903(2)	
para.84(1)	818(1), (6)	
para.84(2)	818(2)	
para.84(3)	818(3)	
para.84(4)	818(4)	
para.84(5)	818(5), 831(1)	
para.84(6)	831(2), (3), (4), 832(1), (2), (3), (4), (5), 833(1), (2), (3), (4)	
para.85(1)	819(1), (2)	
para.85(1A)	819(1), (3)	
para.85(1B)	819(3)	
para.85(1C)	819(3)	
para.85(2)	820(1)	
para.85(3)	819(4)	
para.85(4)	820(2), 831(1)	
para.85(5)	831(2), (3), (4), 832(1), (2), (3), (4), (5), 833(1), (2), (3), (4)	
para.85(6)	819(5)	
para.85A(1)	821(1), (2)	
para.85A(2)	821(3), (4), (5), (6), 822(3)	
para.85A(3)	822(1)	
para.85A(4)	822(1), (2)	
para.85A(5)	823(2), (3), (6)	
para.85A(7)	822(5), 831(1)	
para.85A(8)	831(2), (3), 833(1), (2), (3), (4)	
para.85A(9)	831(4), 832(1), (2), (3), (4), (5)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.85B(1)	820(3), Sch.1 para.261	
para.85B(2)	820(3)	
para.85B(3)	Sch.1 paras.261, 262	
para.85B(4)	Sch.1 paras.261, 262	
para.85B(5)	Sch.1 para.262	
para.85C(1)	822(4), Sch.1 para.261	
para.85C(2)	822(4)	
para.85C(3)	Sch.1 paras.261, 262	
para.85C(4)	Sch.1 paras.261, 262	
para.85C(5)	Sch.1 para.262	
para.85D(1)	819(5), 820(4), 823(4), (5), Sch.1 para.261	
para.85D(2)	820(5)	
para.86(1)	827(1), (3), (4), (5)	
para.86(2)	827(1), (2)	
para.86(3)	828(1), (2), (3), (4)	
para.86(4)	829(1), (2)	
para.86(5)	829(3), (4), (5)	
para.86(6)	830(1), (2)	
para.86(7)	830(3), (4), (5), (6)	
para.86(8)	827(6), 831(1)	
para.86(9)	831(2), (3), (4), 832(1), (2), (3), (4), (5), 833(1), (2), (3), (4)	
para.86(10)	827(7)	
para.87(1)	Sch.1 para.257	
para.87(1A)	Sch.1 para.257	
para.87(1B)	Sch.1 para.257	
para.87(1D)	Sch.1 para.257	
para.87(2)	Sch.1 para.258	
para.87(3)	Sch.1 para.258	
para.87(4)	Sch.1 para.257	
para.87(5)	Sch.1 para.257	
para.87(6)	Sch.1 para.257	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.87(7)	Sch.1 para.258	
para.87(8)	Sch.1 para.258	
para.87A(1)	Sch.1 para.259	
para.87A(2)	Sch.1 para.259	
para.87A(3)	Sch.1 para.260	
para.87A(4)	Sch.1 paras.259, 261	
para.87A(5)	Sch.1 para.259	
para.87A(6)	Sch.1 para.260	
para.87A(7)	Sch.1 para.260	
para.87A(8)	Sch.1 para.260	
para.88(1)	832(1)	
para.88(2)	832(2)	
para.88(3)	832(3), (4), (5)	
para.88(4)	833(1)	
para.88(5)	833(2), (3)	
para.88(6)	833(4)	
para.89(1)	904(2), (3)	
para.89(2)	904(1)	
para.90(1)	824(1), (2)	
para.90(2)	825(2)	
para.90(3)	825(3), (4)	
para.90(4)	825(5), (6)	
para.90(5)	825(7)	
para.90(6)	825(8)	
para.91(1)	826(1), (2)	
para.91(2)	826(3), Sch.1 para.273(2)	
para.92(1)	845(1), (2), (3), (4)	
para.92(2)	846(1)	
para.92(3)	846(2)	
para.92(4)	848(1)	
para.92(4A)	847(1), (2)	
para.92(4B)	847(3), (4), (5)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.92(4C)	849(1)	
para.92(4D)	849(2), (3)	
para.92(5)	845(5)	
para.93	850(1), (2)	
para.94(1)	851(1)	
para.94(2)	851(1), (2)	
para.95(1)	835(1), (2), (3), (5), (6)	
para.95(2)	835(4)	
para.95A(1)	835(7)	
para.95A(2)	835(8)	
para.95A(3)	835(9)	
para.96(1)	836(1)	
para.96(2)	837(1), (2)	
para.96(3)	836(2), 837(3)	
para.97(1)	838(2), (3), (4), (5)	
para.97(2)	838(7)	
para.97(3)	838(6)	
para.97(4)	838(1), (2), (3), (4), (5)	
para.98(1)	839(1)	
para.98(2)	839(2)	
para.99(1)	840(1)	
para.99(2)	840(2), (3)	
para.100(1)	841(1), (2)	
para.100(2)	841(3)	
para.101(1)	842(1), (2)	
para.101(2)	842(3), 843(1)	
para.101(3)	842(3), 843(2)	
para.101(4)	843(3)	
para.101(5)	843(4)	
para.101(6)	843(5)	
para.102(1)	852(1)	
para.102(2)	852(2)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.102(3)	852(3)	
para.103(1)	853(1)	
para.103(2)	853(2)	
para.103(3)	853(3), (4)	
para.104(1)	854(1)	
para.104(2)	855(1), (2), (3), (4), (5), (6)	
para.104(3)	855(7), (8)	
para.104(4)	854(3)	
para.104(5)	854(4)	
para.104(6)	854(5)	
para.105(1)	856(1)	
para.105(2)	856(2)	
para.105(3)	856(3), (4)	
para.105(4)	856(5)	
para.106(1)	857(1)	
para.106(2)	857(2), (3), (4)	
para.107(1)	858(1)	
para.107(2)	858(2)	
para.108(1)	859(1), (2)	
para.108(2)	859(3)	
para.109(1)	860(1), (2)	
para.109(2)	861(1), (2), (3)	
para.109(3)	861(4)	
para.109(4)	862(1), (2), (3)	
para.109(5)	862(4)	
para.109(6)	861(5), 862(5)	
para.110(1)	863(1)	
para.110(2)	863(2)	
para.111(1)	864(1)	
para.111(2)	864(2)	
para.111(3)	864(3)	
para.112(1)	865(1)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.112(2)	865(2), (3)	
para.113(1)	866(1), (2), (3)	
para.113(2)	867(2)	
para.113(3)	867(1)	
para.113(4)	867(3)	
para.113(5)	867(4), (5)	
para.113(6)	867(6)	
para.113(7)	867(7)	
para.114(1)	868(1)	
para.114(2)	868(2)	
para.114(3)	868(3)	
para.114(4)	868(4)	
para.115(1)	869(1)	
para.115(3)	869(2)	
para.115(4)	869(3)	
para.115(5)	869(4)	
para.115(6)	869(5)	
para.116(1)	870(1)	
para.116(2)	870(2), (3)	
para.116(3)	870(4), (5)	
para.116(4)	870(6)	
para.116(5)	870(8)	
para.116A(1)	871(1), (2)	
para.116A(2)	871(3)	
para.116B(1)	872(1), (2), (3)	
para.116B(2)	873(1)	
para.116B(3)	872(1), (4)	
para.116B(4)	873(2), (3)	
para.116B(5)	873(4), (5)	
para.116B(6)	872(1)	
para.116B(7)	872(6)	
para.116C(1)	874(1)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.116C(2)	874(1), (2), (3)	
para.116C(3)	875(1)	
para.116C(4)	874(4)	
para.116C(5)	875(2), (3)	
para.116C(6)	875(4), (5)	
para.116C(7)	874(1)	
para.116C(8)	874(6)	
para.116D(1)	876(1)	
para.116D(2)	876(2)	
para.116D(3)	876(3)	
para.116D(4)	876(4), (5)	
para.116E(1)	877(1)	
para.116E(2)	877(2), (3)	
para.116E(3)	877(4), (5)	
para.116E(4)	877(6)	
para.116F(1)	872(5), 874(5)	
para.116F(2)	872(5)	
para.116F(3)	874(5)	
para.116G	878(1), (2)	
para.116H(1)	879(1)	
para.116H(2)	879(2)	
para.117(1)	889(1)	
para.117(2)	885(2), 888(1), 905(2), (3)	
para.118(1)	882(1), 905(8)	
para.118(2)	882(3), (4), (5)	
para.118(3)	881	
para.118(4)	882(6)	
para.118(5)	882(6)	
para.118(6)	882(7)	
para.119(1)	896(1), (2)	
para.119(2)		Spent.
para.119(3)		Spent.

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.119(4)		Spent.
para.119(5)	896(3), (4)	
para.120(1)	883(1), (2), 905(8)	
para.120(2)	883(3)	
para.120(3)	883(5), (7)	
para.121	884, 905(8)	
para.122(1)	885(1), (2), 905(8)	
para.122(2)	883(6), 885(3), (4), (5), (6), 893(4)	
para.122(3)	885(7)	
para.123(1)	887(1)	
para.123(2)	887(2)	
para.124	888(1), (2), (3)	
para.125(1)	889(1), (2)	
para.125(2)	889(3)	
para.126(1)	890(1), 891(1), (3), (8)	
para.126(2)	890(2)	
para.126(3)	890(3)	
para.126(4)	891(1), (2)	
para.126(5)	891(3)	
para.126(6)	891(4), (5), (6), (7)	
para.127(1)	892(1), (2)	
para.127(2)	892(3)	
para.127(3)	892(4)	
para.127A(1)	893(1), 894(1), (3), (4)	
para.127A(2)	894(1), (2)	
para.127A(3)	893(2)	
para.127A(4)	893(3), 894(5)	
para.127A(5)	893(5)	
para.127A(6)	894(6)	
para.127B(1)	895(1)	
para.127B(2)	895(2)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.127B(3)	895(3)	
para.127B(4)	895(4)	
para.128(1)	897(1)	
para.128(2)	897(2)	Spent in part.
para.128(3)	897(3), (4)	
para.128(4)		Spent.
para.129(1)	882(6), 905(1)	
para.129(2)	905(2)	
para.129(3)	905(3), (4), (5)	
para.129(4)	905(6), (7)	
para.130(1)	898(1), (6), 900(5)	
para.130(2)	898(2)	
para.130(3)	900(1), (2), (3), (4)	
para.130(4)	898(3)	
para.130(5)	898(4)	
para.130(6)	898(5)	
para.130(7)	Sch.1 para.372	
para.131(1)	899(1)	
para.131(2)	899(2), (3), (4), (5)	
para.131(3)	900(1)	
para.131(4)	899(7)	
para.131(5)	Sch.1 para.372	
para.132(1)	Sch.1 para.372	
para.132(2)		Spent transitional.
para.132(3)		Spent transitional.
para.132(4)		Spent transitional.
para.132(5)	Sch.1 para.372	
para.132(6)	Sch.1 para.372	
para.133(1)	727(1)	
para.133(2)	727(2), (3)	
para.133(3)	727(4)	
para.134(1)	716(1)	

Finance Act 2002 (c. 23) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.134(2)	716(2), (3)	
para.135	719	
para.136	721(3), 728(3), 729(4), 731(5), 736(6), (7), 739(2), 740(4), 742(3), 743(3)	
para.137(1)	741(1), (2)	
para.137(2)	741(3), (4)	
para.139	714	
para.140(1)	776(1)	
para.140(2)	776(2), (3)	
para.140(3)	776(4), (5)	
para.141(1)	753(2), 756(1), 831(2), 832(3), (5), 833(1)	See Annex 1, Change 1.
para.141(2)	753(2), 756(1), 831(2), 832(3), (5), 831(1)	See Annex 1, Change 1.
para.141(3)	753(2), 756(1), 831(2), 832(3), (5), 831(1)	See Annex 1, Change 1.
para.142	758(6), 845(5), Sch.1 para.372	
para.143		Spent.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
515 Tax advantages and charges under other Acts		
(1)		Signpost.
(2)		Repealed in part: see para.554(3) of Sch.1.
Sch.1 Abbreviations and defined expressions		
		Unnecessary so far as repealed (entries in Part 2 of Schedule for “overseas property business” and “Schedule A business”).

Finance Act 2003 (c.14)		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
141 Corporation tax relief for employee share acquisitions		
		Introduces Sch.23 to FA 2003.
148 Meaning of “permanent establishment”		
(5B)		Unnecessary following amendment of s.148(5A) by para.561 of Sch.1.
150 Non-resident companies: assessment, collection and recovery of corporation tax		
(7)		Repealed in part: see para.562(3) of Sch.1.
153 General replacement of references to branch or agency of company		
(2)	697(2), (6), 1313(2)	Repealed in part.
168 Relief for research and development		
(3)	Sch.2 paras.121(1), (3), 123(1), (4)	
(4)	Sch.2 paras.113(1), (2), 121(2), (3), 123(2), (3)	
Sch.22 Employee securities and options		
para.68(2)	Sch.2 paras.108, 109(1), (2), (3)	
para.71(2)	Sch.2 para.110	
Sch.23 Corporation tax relief for employee share acquisition		
para.1(1)	1007(1), 1015(1)	
para.1(2)		Introductory.
para.1(2A)		Introductory.
para.1(3)	1007(1), 1015(1)	
para.2	1007(1), 1015(1)	
para.3(1)	1007(2), 1015(2)	
para.3(2)	1007(2), 1015(2)	
para.4(1)	1008(1), 1016(1)	
para.4(2)	1008(1), 1016(1)	
para.4(3)	1005, 1008(1), 1016(1)	
para.5		Introductory.
para.6	1008(1), (2)	
para.7(1)	1009(1), (3), (4)	

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.7(2)	1009(3), (4), (5)	
para.7(3)	1009(1)	
para.8(1)	1010(1)	
para.8(2)	1010(2)	
para.8(3)	1010(3)	
para.8(4)	1012(1), (2)	
para.9(1)	1013(2), 1028(2), 1035(2)	
para.9(2)	1013(3), 1028(2), 1035(2)	
para.9(3)	1013(4), 1028(2), 1035(2)	
para.9(4)	1013(5), 1028(2), 1035(2)	
para.10(1)	1013(1)	
para.10(2)	1003(2)	
para.11		Introductory.
para.12	1016(1), (2)	
para.13(1)	1022(1)	
para.13(2)	1022(2), (3), (4), 1025(7), 1030(6)	
para.13(3)	1023(2), (3)	
para.13(4)	1023(4), (5)	
para.14(1)	1017(1), (2), (3)	
para.14(2)	1017(2), (3), (4)	
para.15(1)	1018(1)	
para.15(2)	1018(2)	
para.15(3)	1018(3)	
para.15(4)	1020(1), (2)	
para.16(1)	1021(2), 1028(2), 1035(2)	
para.16(2)	1021(3), 1028(2), 1035(2)	
para.16(3)	1021(4), 1028(2), 1035(2)	
para.16(4)	1021(5), 1028(2), 1035(2)	
para.17(1)	1021(1)	
para.17(2)	1003(2)	
para.18	1010(1)	

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.19	1005	
para.20(1)	1009(2)	
para.20(2)	1009(2), (3), (4)	
para.20(3)		Unnecessary: see commentary on section 1009.
para.20(4)	1009(3), (4), (5), 1017(4)	
para.21(1)	1025(1), (2)	
para.21(2)	1007(1), 1015(1), 1025(1), (2)	
para.21(3)	1011(2), (4)	
para.21(4)	1019(2), (4)	
para.21(4A)	1019(2)	
para.21(5)	1011(5), 1019(5)	
para.21(6)	1026(3), (4)	
para.21(7)	1025(1), 1027(3), (4)	
para.21(8)	1026(4), 1027(4)	
para.21(9)	1026(4), 1027(4)	
para.21(10)	1012(1), (2), 1020(1), (2), 1028(1)	
para.21(11)	1009(3), (4), (5), 1017(2), (3), (4), 1025(3), (4), (5)	
para.22(1)		Unnecessary.
para.22(2)	1013(1)	
para.22(3)	1021(1)	
para.22(4)	1003(2)	
para.22(5)	1026(2)	
para.22(6)	1027(2)	
para.22A		Introductory.
para.22B(1)	1005	
para.22B(2)	1030(2), (4)	
para.22B(3)	1005	
para.22C(1)	1030(1), (2), 1031(1), (2)	
para.22C(2)	1007(1), 1015(1), 1031(1), (2)	
para.22C(3)	1011(3), (4)	

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.22C(4)	1019(3), (4)	
para.22C(4ZA)	1019(3)	
para.22C(4A)	1011(3), 1019(3)	
para.22C(5)	1011(5), 1019(5)	
para.22C(6)	1033(3), (4)	
para.22C(7)	1031(3), 1034(3)	
para.22C(8)	1033(4), 1034(4)	
para.22C(9)	1012(1), (2), 1020(1), (2), 1035(1)	
para.22C(10)	1009(3), (4), (5), 1017(2), (3), (4), 1032(3), (4), (5)	
para.22C(11)	1032(1), (2)	
para.22D(1)		Unnecessary.
para.22D(2)	1013(1)	
para.22D(3)	1021(1)	
para.22D(4)	1003(2)	
para.22D(5)	1033(2)	
para.22D(6)	1031(3), 1034(2)	
para.23(1)	1024(1), (2), (3), (5), 1029(1), (2), (3), (6), 1036(1), (2), (3), (6)	
para.23(2)	1004(3), 1024(5), 1029(7), 1036(7)	
para.23(3)	1024(4), 1029(4), 1036(4)	
para.24(1)	1037(1)	
para.24(2)	1037(2)	
para.25(1)	1038(1)	
para.25(2)	1038(2), (3)	
para.25(3)	1038(4)	
para.25(4)	1038(5)	
para.26	1002(1), (2), (3), (4)	
para.27(1)	1017(5), 1019(6)	
para.27(2)	1015(1), (3), 1025(6), 1030(5)	
para.28	1004(2), (4)	

Finance Act 2003 (c.14) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.29(1)	1004(5), (6), (7), (8)	
para.29(2)	1004(9)	
para.30	1003(1), 1005, 1013(3), (4), 1018(2), 1019(4), 1021(3), (4), 1316(2)	
para.31		Index of defined expressions.
para.32		Spent commencement.
para.33(1)	Sch.2 para.107(1)	
para.33(2)	Sch.2 para.107(2)	
para.33(3)		Spent transitionals.
Sch.24 Restriction of deduction for employee benefit contributions		
para.1(1)	1290(1)	
para.1(2)	1291(1)	
para.1(3)	1290(2)	
para.1(4)	1290(3)	
para.2(1)	1292(1), (2), (3), (4), (5), (6)	
para.2(2)	1292(7)	
para.2(3)	1292(3)	
para.2(4)	1292(7)	
para.2(5)	1293(1)	
para.3	1296(1)	
para.4(1)	1294(1), (2)	
para.4(2)	1294(3), (4)	
para.4(3)	1294(5)	
para.5(1)	1293(2)	
para.5(2)	1293(2)	
para.5(3)	1293(3)	
para.6	1295(1), (2), (3)	
para.7(1)	1297(1), (2)	
para.7(2)	1297(3)	
para.7(3)	1297(4)	
para.7(4)	1297(1), (5)	
para.8	1290(4), (5)	

Finance Act 2003 (c.14) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.9(1)	1291(2), 1296(1)	
para.9(2)	1296(2)	
para.10(1)	Sch.2 paras.133(2), (3), 140(2), (3)	
para.11(1)	Sch.2 paras.133(2), (3), 140(2), (3), 141	
para.11(2)		Spent.
para.11(2)		Spent.
para.11(3)		Spent.

Finance Act 2004 (c. 12)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
71 Collection and recovery of sums to be deducted		
(3)	1303(1), (2), 1306(1)	Repealed in part: see para.570 of Sch.1.
141 Relief for research and development: software and consumable items		
(3)	Sch.2 para.122(1), (2), (3)	
(4)	Sch.2 para.122(1), (2), (3)	
(5)	Sch.2 para.122(1), (2), (3)	
280 Abbreviations and general index		
(1)		The omission of “and” is incidental to the amendment made by para.580(b) of Sch.1.
Sch.17 Minor amendments of or connected with the Income Tax (Earnings and Pensions) Act 2003		
para.7(3)	Sch.2 paras.119(1), (2), 126(1)	

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
48 Car or motor cycle hire		
(4)		Repealed in part: see para.589(3) of Sch.1 and Annex 1, Change 83.
79 Additional payments		
(2)		See Annex 1, Change 17.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
155 Levies and repayments under FISMA 2000		
(1)		Repealed in part: see para.601(2) of Sch.1 and Annex 1, Change 22.
287 Circumstances in which additional calculation rule applies		
(4)		The omission of “or” is incidental to the amendment made by para.617(3)(c) of Sch.1.
288 The additional calculation rule		
(6)		The omission of “and” is incidental to the amendment made by para.618(3)(b) of Sch.1.
839 Annual payments payable out of relevant foreign income		
(3)		Repealed in part: see para.637(3) of Sch.1.
862 Sale of patent rights: effect of later cessation of trade		
(3)		See Annex 1, Change 89.
(7)		See Annex 1, Change 89.
863 Limited liability partnerships		
(1)		See Annex 1, Change 2.
(3)		See Annex 1, Change 2.
881 Disapplication of corporation tax: section 9 of ICTA		
		Unnecessary: income tax principles no longer applied for corporation tax purposes.
Sch.4 Abbreviations and defined expressions		
		Unnecessary so far as repealed (entry in Part 2 of Schedule for “Schedule A business”).

Finance Act 2005 (c. 7)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
48B Alternative finance arrangements: alternative finance investment bond: effects		
(5)	490(7)	Repealed in part: see para.651 of Sch.1.

Finance Act 2005 (c. 7) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
50 Treatment of alternative finance arrangements: companies		
(1)	509(1), 510(1), (2), (5)	
(2)	509(1), 510(3)	
(2A)	509(1), 510(4)	
(3)	509(2)	
(4)	510(6)	
51 Treatment of alternative finance arrangements: persons other than companies		
(1)		Unnecessary so far as repealed: "profit share return" rewritten as "alternative finance return": see commentary on section 513.
(4)		Unnecessary so far as repealed: "profit share return" rewritten as "alternative finance return": see commentary on section 513.
(5)		Unnecessary so far as repealed: "profit share return" rewritten as "alternative finance return": see commentary on section 513.
52 Provision not at arm's length		
(2)		Unnecessary so far as repealed: "profit share return" rewritten as "alternative finance return": see commentary on section 513.
(6)	Sch.1 para.124	
54 Return not to be treated as distribution		
(1)	Sch.1 para.97	
(2)	Sch.1 para.97	

Finance Act 2005 (c. 7) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
54A Tax treatment of section 47, 49 and 49A arrangements as loans: Community Investment Tax Relief		
(2)		Unnecessary so far as repealed: “profit share return” rewritten as “alternative finance return”: see commentary on section 513.
55 Further provisions		
		Unnecessary following amendments of Sch.2 to FA 2005 in para.664 of Sch.1.
56 Application of Chapter		
(4)	Sch.2 paras.73(3), 74(3), 75(3)	Repealed in part: see para.660 of Sch.1.
(5)	Sch.2 paras.73(4), 74(4), 75(4)	
57 Interpretation of Chapter		
		Unnecessary so far as repealed: “profit share return” rewritten as “alternative finance return”: see commentary on section 513.
Sch.2 Alternative finance arrangements: further provisions		
para.2	Sch.1 paras.298, 299	
para.7	510(1), (2), (3), (4), (5)	
para.8		Unnecessary: “profit share return” rewritten as “alternative finance return”: see commentary on section 513.
para.10		Unnecessary: “profit share return” rewritten as “alternative finance return”: see commentary on section 513.
para.11		Unnecessary: “profit share return” rewritten as “alternative finance return”: see commentary on section 513.

Finance Act 2005 (c. 7) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.12		Unnecessary: "profit share return" rewritten as "alternative finance return": see commentary on section 513.
para.13		Unnecessary: "profit share return" rewritten as "alternative finance return": see commentary on section 513.
Sch.4 Accounting practice and related matters		
para.27(1)		Spent.
para.52(1)	598(6), 701(5)	
para.52(2)	598(6), 701(5)	

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.6 Accounting practice and related matters		
para.7(1)	416(1), (2)	
para.7(1A)	416(4)	
para.7(2)	417(2)	
para.7(3)	416(1), (2), (7), 417(1)	
para.7(4)	416(3)	
para.7(5)	417(3)	
para.7(6)	416(5), 613(4)	
para.7(7)	416(7)	
para.7(8)		Effect is saved by para.64 of Sch.2.

Finance Act 2006 (c. 25)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
28 Relief for research and development: subjects of clinical trials		
(2)	Sch.2 para.124(3), (4)	
(3)	Sch.2 para.124(1), (2), (5)	
(4)	Sch.2 para.124(3), (4)	

Finance Act 2006 (c. 25) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
31 Meaning of “film” and related expressions		
(1)	152(2), 1181(2)	
(2)	152(2), 1181(3)	
(3)	152(2), 1181(4)	
(4)	1181(5)	
32 Meaning of “film production company”		
(1)	1182(1)	
(2)	1182(2)	
(3)	1182(3)	
(4)	1182(4)	
(5)	1182(5)	
(6)	1182(6)	
(7)	1182(7)	
(8)	1182(8)	
(9)	1182(9)	
(10)	1187	
33 Meaning of “film making activities” etc		
(1)	1183(1)	
(2)	1183(2)	
(3)	1183(3)	
(4)	1310(4)	
34 Meaning of “production expenditure” and related expressions		
(1)	1184(1)	
(2)	1184(2)	
(3)	1184(3)	
(4)	1316(1)	
35 Meaning of “UK expenditure”		
(1)	1185(1)	
(2)	1185(2)	
(3)	1185(3)	
(4)	1310(4)	

Finance Act 2006 (c. 25) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
36 Meaning of “qualifying co-production” and “co-producer”	1186	
37 Taxation of activities of film production company	1188(1)	
38 Films qualifying for film tax relief	1195(2)	
39 Conditions of relief: intended theatrical release		
(1)	1196(1)	
(2)	1196(2)	
(3)	1196(3)	
(4)	1196(4)	
(5)	1196(5)	
40 Conditions of relief: British film	1197	
41 Conditions of relief: UK expenditure		
(1)	1198(1)	
(2)	1198(2)	
(3)	1310(4)	
42 Film tax relief: further provisions		
(2)		Repealed in part: see para.677 of Sch.1.
43 Films: restriction on use of losses while film in production		
(1)	1209(1)	
(2)	1209(2)	
(3)	1208(2)	
44 Films: use of losses in later periods		
(1)	1210(1)	
(2)	1210(2), (3)	
(3)	1210(4), (5)	
(4)	1210(6)	
(5)	1208(2)	
(6)	1210(7)	

Finance Act 2006 (c. 25) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
45 Films: terminal losses		
(1)	1211(1)	
(2)	1211(2), (3)	
(3)	1211(4), (5)	
(4)	1211(6)	
(5)	1211(7)	
(6)	1211(1), (2), (4), (8)	
48 Sound recordings: revenue nature of expenditure		
(1)	150(1)	
(2)	150(2)	
(3)	150(3)	
49 Sound recordings: allocation of expenditure		
(1)	151(1)	
(2)	151(2)	
(3)	151(3)	
(4)	151(4)	
50 Sound recordings: interpretation		
	152(1)	
51 Corporation tax: films and sound recordings as intangible fixed assets		
(2)	886(1)	
52 Films: application of provisions to certain films already in production		
(1)	Sch.2 para.130(1)	
(2)	Sch.2 para.130(2)	
(3)	Sch.2 para.130(3)	
(4)	1310(4)	
53 Film and sound recordings: commencement and power to alter dates		
(2)		Spent.
117 Cancellation of tax advantage		
(3)		Repealed in part: see para.687 of Sch.1.
121 Distributions: liability to tax		
(4)		See Annex 1, Change 85.

Finance Act 2006 (c. 25) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.4 Taxation of activities of film production company		
para.1	Sch.2 para.128	
para.2	1188(1), (2)	
para.3	1188(4)	
para.4(1)	1193(1), (2)	
para.4(2)	1193(3)	
para.4(3)	1193(4)	
para.5(1)	1191(1)	
para.5(2)	1191(2)	
para.5(3)	1191(3)	
para.6(1)	1190(1)	
para.6(2)	1190(2)	
para.6(3)	1190(3)	
para.7(1)	1189(2)	
para.7(2)	1189(3)	
para.7(3)	1189(4)	
para.8	1194	
para.9(1)	1192(1)	
para.9(2)	1192(2)	
para.9(3)	1192(3)	
para.9(4)	1192(4)	
para.10	Sch.2 para.132	
Sch.5 Film tax relief: further provisions		
para.1(1)	1195(2), 1199(1), Sch.2 para.128	
para.1(2)	1195(5)	
para.2	1199(1), (2)	
para.3(1)	1199(3)	
para.3(2)	1199(4)	
para.3(3)	1310(4)	
para.4(1)	1200(1)	
para.4(2)	1200(2)	

Finance Act 2006 (c. 25) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.4(3)	1200(4)	
para.4(4)	1310(4)	
para.5	1200(3)	
para.6(1)	1201(1)	
para.6(2)	1201(2)	
para.6(3)	1201(3)	
para.6(4)	1201(4)	
para.7(1)	1202(1)	
para.7(2)	1202(2)	
para.8	1202(3)	
para.9(1)	1203(1)	
para.9(2)	1203(2)	
para.9(3)	1203(3)	
para.9(4)	1203(4)	
para.10	1203(5)	
para.11	1202(4)	
para.12(1)	1204(1)	
para.12(2)	1204(2)	
para.13(1)	1205(1)	
para.13(2)	1205(2)	
para.13(3)	1205(3)	
para.14	1203(1), (4)	
para.24(1)	1206(1)	
para.24(2)	1206(2)	
para.24(3)	1206(3)	
para.24(4)	Sch.2 para.129	
para.25(1)	1207(1)	
para.25(2)	1207(1)	
para.25(3)	1207(2)	
para.25(4)	1207(3)	
para.25(5)	1207(4)	
para.25(6)	1207(5)	

Finance Act 2006 (c. 25) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.25(7)	1207(6)	
para.30(1)	1212(1)	
para.30(2)	1212(2)	
para.31(1)	1213(1)	
para.31(2)	1213(2)	
para.31(3)	1213(3)	
para.31(4)	1213(4)	
para.31(5)	1213(5)	
para.32(1)	1214(1)	
para.32(2)	1214(2)	
para.32(3)	1214(3), (4)	
para.33(1)	1215(1)	
para.33(2)	1215(2)	
para.33(3)	1215(3), (4), (5)	
para.34	1216	
Sch.6 Avoidance involving financial arrangements		
para.15(10)	Sch.2 para.76	

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
art.1		Introductory.
art.2		
(1)	637(2), 638(2)	
(2)	637(2), 638(2)	
art.3		
(1)	395(2), 396(2), 637(2), 638(2)	
(2)	395(2), 396(2), 637(2), 638(2)	
(3)	395(2), 637(2)	
(4)	396(2), 638(2)	
(5)	395(3), 396(3), 637(3), 638(3)	

Income Tax Act 2007 (c. 3)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
835 Residence rules for trustees and companies		
(2)		The repeal of this subsection is incidental to the amendment made by para.706 of Sch.1.
941 Deemed payments to unit holders and deemed deductions of income tax		
(4)		The repeal of this subsection is incidental to the amendment made by para.713(2) of Sch.1.
(5)		The repeal of this subsection is incidental to the amendment made by para.713(3) of Sch.1.
(6)		Repealed in part: see para.713(5) of Sch.1.
989 The definitions		
		Unnecessary so far as repealed (definition of "Schedule A business").
Sch.4 Index of defined expressions		
		Unnecessary so far as repealed (entry in Schedule for "Schedule A business").

Finance Act 2007 (c. 11)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
17 Corporation tax deductions for expenditure on energy-saving items		
(2)	Sch.2 para.50	
50 Research and development tax relief: definition of SME etc		
(7)	Sch.2 para.118(1), (2)	
(9)	Sch.2 para.118(3)	
Sch.3 Managed service companies		
para.10(1)	141(1)	
para.10(2)	141(2)	
para.10(3)	141(3)	
para.10(4)	141(4)	
para.10(5)	141(5)	

Finance Act 2007 (c. 11) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.10(6)	141(6)	
Sch.7 Insurance business: gross roll-up business etc		
para.85		Repealed in part: see para.725(2) of Sch.1.
Sch.13 Sale and repurchase of securities		
para.2(1)	548(1)	
para.2(2)	548(2)	
para.2(3)	548(3)	
para.2(4)	548(4)	
para.2(5)	548(5)	
para.2(6)	548(6)	
para.2(7)	548(7)	
para.3(1)	549(1)	
para.3(2)	549(2)	
para.3(3)	549(3)	
para.3(4)	549(4)	
para.3(5)	549(5)	
para.3(6)	549(6)	
para.3(7)	549(7)	
para.3(8)	549(8)	
para.4(1)	550(1)	
para.4(2)	550(2)	
para.4(3)	550(3)	
para.4(4)	550(4), (5)	
para.4(5)	550(6)	
para.4(6)	550(7)	
para.5(1)	551(1)	
para.5(2)	551(2)	
para.5(3)	551(3)	
para.5(4)	551(4)	
para.5(5)	551(5)	
para.5(6)	551(6)	

Finance Act 2007 (c. 11) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.7(1)	543(1)	
para.7(2)	543(2)	
para.7(3)	543(3)	
para.7(4)	543(4)	
para.7(5)	543(5)	
para.7(6)	543(6)	
para.7(7)	543(7)	
para.8(1)	544(1)	
para.8(2)	544(2)	
para.8(3)	544(3)	
para.8(4)	544(4)	
para.8(5)	544(5)	
para.8(6)	544(6)	
para.8(7)	544(7)	
para.8(8)	544(8)	
para.9(1)	545(1)	
para.9(2)	545(2)	
para.9(3)	545(3), (4), (5)	
para.9(4)	545(6)	
para.10(1)	546(1)	
para.10(2)	546(2)	
para.10(3)	546(3)	
para.10(4)	546(4)	
para.10(5)	546(5)	
para.10(6)	546(6)	
para.12(1)	547(1)	
para.12(2)	547(2)	
para.12(3)	547(3)	

Finance Act 2008 (c. 9)		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
27 Qualifying expenditure: R&D relief and vaccine research relief		
(10)	Sch.2 para.120	
(11)	Sch.2 para.117(1)	
29 Cap on R&D aid		
(1)	1113(1), (2)	
(2)	1113(3), (4)	
(3)	1113(5)	
(4)		Introduces Part 2 of Sch.10 to FA 2008.
(5)		Spent commencement.
36 Company gains from investment life insurance contracts etc		
(1)		Introduces Sch.13 to FA 2008.
Sch.8 Rates of research and development relief and vaccine research relief		
para.1(4)	Sch.2 para.112(1), (2)	
para.3(4)	Sch.2 para.112(1), (3)	
Sch.10 Calculation of total R&D aid		
para.1	1114	
para.2(1)	1115(1)	
para.2(2)	1115(2), (3)	
para.3	1116(1), (2), (3), (4)	
para.4(1)	1117(1)	
para.4(2)	1117(2)	
para.5(1)	1118(1)	
para.5(2)	1118(2), 1122	
para.6	1113(4)	
para.7	Sch.2 para.116	
Sch.13 Company gains from investment life insurance contracts		
para.1(1)	560(3), 561(1)	
para.1(2)	560(4), 561(2)	
para.1(3)	561(3), (4)	
para.1(4)	301(2), 304(1), (2), 313(5)	Repealed in part: definition of "registered pension scheme" unnecessary (general ICTA definition).

Finance Act 2008 (c. 9) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.2(1)	562(1)	
para.2(2)	562(2), (3), (4)	
para.3(1)	563(1)	
para.3(2)	563(3), (4), (5)	
para.3(3)	563(5), (6), 565(2)	
para.3(4)	564(1)	
para.3(5)	564(2)	
para.3(6)	564(3), (4), (5), (6), (7)	
para.4(1)	563(5), 565(1), (2)	
para.4(2)	565(3), (6), 565(2)	
para.4(3)	565(4), (6), 1320(1)	
para.4(4)	565(5)	
para.5		Spent.
para.6(1)	566(1)	Partly spent: see commentary on section 566.
para.6(2)	567(1)	Partly spent.
para.6(3)	567(2)	
para.6(4)	567(3)	
para.7(1)	566(1), 568(1)	
para.7(2)	568(2)	
para.7(3)	568(3)	
para.8(1)	566(1), 569(1)	
para.8(2)	569(2)	
Sch.15 Changes in trading stock		
para.5(1)		Introductory.
para.5(2)	156(1)	
para.5(3)	156(2)	
para.6(1)	157(1)	
para.6(2)	157(2)	
para.6(3)	157(3)	
para.7(1)	158(1)	
para.7(2)	158(2)	

Finance Act 2008 (c. 9) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.7(3)	158(3)	
para.8(1)	159(1)	
para.8(2)	159(2)	
para.8(3)	159(3)	
para.8(4)	159(4)	
para.9(1)	160(1)	
para.9(2)	160(2)	
para.9(3)	160(3)	
para.9(4)	160(4)	
para.10(1)	161(1)	
para.10(2)	161(2), (3)	
para.10(3)	161(4)	

ANNEX

This Annex shows where enactments which are rewritten in the Corporation Tax Act 2009 for corporation tax purposes, but are not repealed, can be found in the Act.

Income and Corporation Taxes Act 1988 (c. 1)

<i>Existing provision</i>	<i>Rewritten provision</i>
42 Appeals against determinations under sections 34 to 36 or Chapter 4 of Part 3 of ITTOIA	
(1)	240(1), (2)
(2)	240(3), (4)
(3)	240(5)
(4)	242(1)
(5)	242(2), (3), (4)
(6)	241(1), (2)
(7)	241(3), (4)
84A Costs of establishing share option or profit sharing schemes: relief	
(1)	999(1)
(2)	999(3), (4), (5), 1221(2), (3)
(3)	999(6)

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

<i>Existing provision</i>	<i>Rewritten provision</i>
(3ZA)	999(6)
(3A)	999(2)
(4)	999(2)
700 Adjustments and information	
(4)	966(1), (2), (3), (4)
(5)	967(1), (2), (3)
(6)	967(4)

Finance Act 2005 (c. 7)

<i>Existing provision</i>	<i>Rewritten provision</i>
46 Alternative finance arrangements	
(1)	501(2), (3)
(2)	502(1)
(3)	502(2)
47 Alternative finance arrangements: purchase and re-sale	
(1)	503(1), (3), (4)
(2)	503(2)
(3)	503(1)
(4)	511(2)
(6)	511(1), (2)
(7)	511(3)
(8)	511(1), (4), (5)
47A Alternative finance arrangements: diminishing shared ownership	
(1)	504(1), (6)
(2)	504(2)
(3)	504(3), (4)
(3A)	1316(2)
(4)	504(5)
(5)	512(1), (2), (3)
(6)	515
48A Alternative finance arrangements: alternative finance investment bond: introduction	
(1)	507(1), (3)

Finance Act 2005 (c. 7) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>
(2)	507(2)
48B Alternative finance arrangements: alternative finance investment bond: effects	
(1)	513(3), (4)
(2)	517(1), (2), (3), (4), (5), (6)
(3)	518(1), (2), (3)
(5)	490(7)
(6)	519(1)
(7)	519(2)
(8)	519(3)
49 Alternative finance arrangements: deposit	
(1)	505(1), (2)
(2)	513(1), (2)
49A Alternative finance arrangements: profit share agency	
(1)	506(1), (2)
(2)	513(1), (2)
(3)	516(1), (2), (3)
50 Treatment of alternative finance arrangements: companies	
(1)	509(1), 510(1), (2), (5)
(2)	509(1), 510(3)
(2A)	509(1), 510(4)
(3)	509(2)
(4)	510(6)
52 Provision not at arm's length	
(1)	508(2)
(2)	508(3)
(3)	508(1)
(4)	520(1), (2)
(5)	520(1), (2)
(6)	Sch.1 para.124
53 Treatment of section 47, 47A or 48A arrangements: sale and purchase of asset	
(1)	514(1), (2), (3), Sch.1 para.370
(2)	514(4), Sch.1 para.370

Finance Act 2005 (c. 7) (continued)

<i>Existing provision</i>	<i>Rewritten provision</i>
(3) 54 Return not to be treated as distribution	514(1), (2), (3), Sch.1 para.370
(1)	Sch.1 para.97(3)
(2)	Sch.1 para.97(3)
56 Application of Chapter	
(1)	Sch.2 para.73(1), 74(1), 75(1)
(2)	Sch.2 paras.73(1), (2), 74(1), (2), 75(1), (2)
(4)	Sch.2 paras.73(3), 74(3), 75(3)
(5)	Sch.2 paras.73(4), 74(4), 75(4)

Finance Act 2006 (c. 25)

<i>Existing provision</i>	<i>Rewritten provision</i>
98 Orders amending Chapter 5 of Part 2 of FA 2005	
(1)	521(1), (2), (6)
(2)	521(4), (5), (6)
(4)	521(6)
(6)	521(3)
