

# INCOME TAX (EARNINGS AND PENSIONS) BILL

## TABLE OF ORIGINS

The following abbreviations are used in this Table-

### *Acts of Parliament*

ICTA	Income and Corporation Taxes Act 1988 (c. 1)
FA 1988	Finance Act 1988 (c. 39)
FA 1989	Finance Act 1989 (c. 26)
FA 1991	Finance Act 1991 (c. 31)
TCGA 1992	Taxation of Capital Gains Act 1992 (c. 12)
FA 1994	Finance Act 1994 (c. 9)
FA 1995	Finance Act 1995 (c. 4)
FA 1996	Finance Act 1996 (c. 8)
FA 1997	Finance Act 1997 (c. 16)
FA 1998	Finance Act 1998 (c. 36)
FA 1999	Finance Act 1999 (c. 16)
FA 2000	Finance Act 2000 (c. 17)
CAA 2001	Capital Allowances Act 2001 (c. 2)
FA 2001	Finance Act 2001 (c. 9)
SSCSOA 2001	Social Security Contributions (Share Options) Act 2001 (c. 20)
FA 2002	Finance Act 2002 (c. 23)

### *Other Abbreviations*

Annex 1, Change 1 etc.	Annex 1 of the Explanatory Notes to the Bill.
Annex 2, Note 1 etc.	Annex 2 of the Explanatory Notes to the Bill.
ESC	Extra-statutory concession
SE00500, etc.	Schedule E Manual
SP	Statement of Practice

In this Table sections 193(7), 194(10) and 195(11) of ICTA (which make general adaptations of references in the Income Tax Acts to certain deductions) are not always acknowledged as the origin of a provision of the Bill.

1	Drafting.
2	Drafting.
3	Drafting.
4	Annex 2, Note 1; drafting.
5	
(1)	The provisions on which this subsection is based are very numerous and so are not separately acknowledged.
(2)	Drafting.
(3)	<i>Great Western Railway Co. v Bater</i> [1920] 3 KB 266, 274; <i>Edwards v Clinch</i> (1981) STC 617, 631; Annex 2, Note 1.
6	
(1)	ICTA s.19(1) Sch.E para.1 (part), para.5.
(2)-(4)	Drafting.
(5)	ICTA s.314(1).
7	
(1)	Drafting.
(2)	ICTA s.19(1) Sch.E para.1 (part); drafting; Annex 2, Notes 2 and 3.
(3)	ICTA s.19(1) Sch.E para.1 (part); Annex 2, Note 2.
(4)	Annex 2, Note 2.
(5)	ICTA s.134(1) (part), s.141(1) (part), s.142(1) (part), s.143(1) (part), s.144A(1) (part), s.145(1) (part), s.146(2) (part), s.149(1) (part), s.153(1) (part), s.154(1) (part), s.157(1) (part), s.158(1) (part), s.159AA(1) (part), s.160(1) (part), (2) (part), s.162(1) (part), s.164(1) (part), s.313(1), s.648; FA 2000 Sch.12, para.2 (part), CAA 2001 s.262 (part).
(6)	ICTA s.19(1) Sch.E para.5 (part), s.135(1) (part), s.140A(4), (5) (part), s.140D(3) (part), (4) (part), s.148(3) (part), s.185(6) (part), s.595(1) (part), s.596A(2) (part); FA 1988 s.78(3) (part), s.79(4) (part), s.80(4) (part), FA 2000 Sch.8, paras.79(1) (part), 81(2)-(3) (part), 82(1) (part), 84(1), (2) (part), 85 (part), 86(2)-(3) (part); Annex 2, Note 3.
8	Drafting.
9	Drafting.
10	
(1)	Drafting.

	(2)	ICTA s.19(1) Sch.E para.1, Cases I to III, s.131(1), s.202A(1) (part); drafting.
	(3)	ICTA s.135(1) (part), s.140A(4),(5) (part), s.140D(3) (part), (4) (part), s.148(3) (part), s.185(6) (part), s.595(1) (part), s.596A(2) (part), FA 1988 s.78(3) (part), s.79(4) (part), s.80(4) (part), FA 2000 Sch.8 paras.79(1) (part), 81(2)-(3) (part), 82(1) (part), 84(1), (2) (part), 85 (part), 86(2)-(3) (part); drafting.
11		
	(1)	Drafting.
	(2)	Annex 2, Note 4.
	(3)	Drafting.
	(4)	Annex 2, Note 4.
12		
	(1)	Drafting.
	(2), (3)	Annex 2, Note 4.
13		
	(1)	Drafting.
	(2), (3)	Annex 2, Note 5.
	(4), (5)	ICTA s.202A(3).
14		Drafting.
15		
	(1)	ICTA s.19(1) Sch.E para.1, Case I (part).
	(2)	ICTA s.202A(1) (part).
	(3)	ICTA s.202A(2).
16		Annex 2, Note 6.
17		
	(1)-(3)	ICTA s.19(1), Sch.E para.4A.
	(4)	Drafting; Annex 2, Note 7.
18		
	(1)	ICTA s.202B(1), (2), (4); Annex 1, Change 1.
	(2)	ICTA s.202B(3).
	(3), (4)	ICTA s.202B(5), (6).
	(5)	Drafting.
19		

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	(1)	ICTA s.202B(7).
	(2)	ICTA s.202B(8) (part), (9), (10), Annex 1, Change 2.
	(3)	ICTA s.202B(8) (part).
	(4)	ICTA s.202B(11).
20		Drafting.
21		
	(1)	ICTA s.19(1) Sch.E para.1, Case I (part); Annex 2, Note 8.
	(2)	ICTA s.202A(1) (part).
	(3)	ICTA s.202A(2).
	(4)	Drafting.
22		
	(1)	ICTA s.19(1) Sch.E para.1, Case I (exception), Case III, s.192(1), (2); Annex 2, Note 8.
	(2)	ICTA s.19(1) Sch.E para.1, Case III, s.202A(1) (part); Annex 2, Notes 8 and 9.
	(3)	ICTA s.202A(2).
	(4), (5)	Drafting.
23		
	(1)	Drafting.
	(2)	ICTA s.192(1), (2).
	(3)	ICTA s.192(5); Annex 1, Change 3; drafting.
24		
	(1)	ICTA s.192(5), Sch.12 para.2(1).
	(2), (3)	ICTA s.192(5), Sch.12 paras.1A, 2(2); Annex 1, Change 3.
	(4)	Drafting.
	(5), (6)	ICTA s.192(5), Sch.12 para.2(3).
	(7)	Drafting.
25		
	(1)	ICTA s.19(1) Sch.E para.1, Case II, s.132(4) (part); Annex 2, Note 10.
	(2)	ICTA s.202A(1) (part).
	(3)	ICTA s.202A(2).

	(4)	Drafting.
26	(1)	ICTA s.19(1) Sch.E para.1, Case III.
	(2)	ICTA s.202A(1) (part); Annex 2, Note 9.
	(3)	ICTA s.202A(2).
	(4)	Drafting.
27	(1)	ICTA s.19(1) Sch.E para.1, Case II; s.132(4) (part); Annex 2, Note 10.
	(2)	ICTA s.202A(1) (part).
	(3)	ICTA s.202A(2).
	(4)	Drafting.
28	(1)-(3)	ICTA s.132(4) (part); Annex 2, Note 10.
	(4)-(8)	ESC A25; Annex 1, Change 4.
29		Annex 2, Note 6.
30	(1)-(3)	ICTA s.19(1), Sch.E para.4A.
	(4)	Drafting; Annex 2, Note 7.
31	(1)	ICTA s.202B(1), (2), (4); Annex 1, Change 1.
	(2)	ICTA s.202B(3).
	(3), (4)	ICTA s.202B(5), (6).
	(5)	Drafting.
32	(1)	ICTA s.202B(7), (8)-(11) (part).
	(2)	ICTA s.202B(8) (part), (9), (10); Annex 1, Change 2.
	(3)	ICTA s.202B(8) (part).
	(4)	ICTA s.202B(11).
33	(1), (2)	ICTA s.132(5) (part).
	(3), (4)	ICTA s.65(6), (9) (part), s.132(5) (part).
	(5)	ICTA s.65(7), s.132(5) (part).

	(6)	ICTA s.65(6), (7), s.132(5) (part).
	(7)	Drafting.
34	(1)	Drafting.
	(2)-(4)	ICTA s.65(8) (part), s.132(5) (part).
	(5)	ICTA s.65(9) (part), s.132(5) (part).
	(6), (7)	ICTA s.65(6)-(9) (part), s.132(5) (part).
35	(1)	ICTA s.585(1) (part); Annex 1 Change 5.
	(2)	ICTA s.585(1) (part), (9); Annex 1, Changes 5 and 6; Annex 2 Note 11.
	(3)	ICTA s.585(3) (part).
	(4)	ICTA s.585(3) (part); Annex 1, Change 6.
36		Annex 1, Change 7.
37	(1)	ICTA s.585(6).
	(2), (3)	ICTA s.585(7).
	(4)-(6)	ICTA s.585(8).
38		ICTA s.132(1).
39	(1), (2)	ICTA s.132(2).
	(3)	ICTA s.132(3); drafting.
40	(1), (2)	ICTA s.132(4) (part).
	(3)-(5)	ICTA s.132(4) (part), s.192A(2), (3) (part), Sch.12 para.5.
41	(1)	ICTA s.830(5).
	(2)	ICTA s.830(2) (part).
42	(1)	ICTA s.207.
	(2)	ICTA s.207.
	(3)	ICTA s.207; Annex 1, Change 8.
43		ICTA s.207; Annex 1, Change 9.

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44		
	(1)	ICTA s.134(1) (part), (5) (part).
	(2)	ICTA s.134(1) (part), (4); Annex 1, Change 10.
45		ICTA s.134(6); Annex 1, Change 11.
46		
	(1)	ICTA s.134(2), (3) (part).
	(2)	ICTA s.134(3) (part).
47		
	(1)	ICTA s.134(1) (part).
	(2)	ICTA s.134(5).
	(3)	ICTA s.134(7).
48		Drafting; FA 2000 Sch.12, paras.6, 24.
49		FA 2000 Sch.12, para.1(1)-(4); Annex 2, Note 12.
50		FA 2000 Sch.12, para.2.
51		FA 2000 Sch.12, para.3; Annex 1, Change 12.
52		FA 2000 Sch.12, para.4.
53		FA 2000 Sch.12, para.5.
54		
	(1)	FA 2000 Sch.12, para.7.
	(2)	FA 2000 Sch.12, para.8.
	(3)	FA 2000 Sch.12, para.7A.
	(4), (5)	FA 2000 Sch.12, para.7B(1),(2).
	(6)	Annex 1, Change 13.
	(7)	FA 2000 Sch.12, para.7B(3).
	(8)	FA 2000 Sch.12, para.9.
55		FA 2000 Sch.12, para.10; Annex 1, Change 14.
56		
	(1)	FA 2000 Sch.12, para.11(1).
	(2)	FA 2000 Sch.12, para.11(2).
	(3)	FA 2000 Sch.12, para.11(4).
	(4), (5)	FA 2000 Sch.12, para.11(3).
	(6)	FA 2000 Sch.12, para.11(5).
	(7)	FA 2000 Sch.12, para.11(6).

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	(8)	FA 2000 Sch.12, para.11(7).
57		FA 2000 Sch.12, para.12.
58		FA 2000 Sch.12, para.13.
59		
	(1)	FA 2000 Sch.12, para.14(1).
	(2)	FA 2000 Sch.12, para.16(1).
	(3)	FA 2000 Sch.12, para.16(2).
	(4)	FA 2000 Sch.12, para.15(1).
	(5)	FA 2000 Sch.12, para.15(2).
	(6)	FA 2000 Sch.12, para.14(3).
	(7)	FA 2000 Sch.12, para.14(2).
60		FA 2000 Sch.12, para.19 (part).
61		FA 2000 Sch.12, para.21(1), (2), (3) (part), (4).
62		
	(1)	Drafting.
	(2)	ICTA s.131(1) (part); Annex 2, Note 13.
	(3)	Annex 2, Note 13.
	(4)	Drafting.
63		Drafting.
64		
	(1), (2)	ICTA s.146A, s.162(11) (part); Annex 1, Change 15.
	(3)-(6)	Drafting.
65		
	(1)	ICTA s.166(1) (part); Annex 1, Change 158.
	(2)	ICTA s.166(1) (part).
	(3)	ICTA s.166(1) (part).
	(4)	Annex 1, Change 16.
	(5)	ICTA s.166(1) (part).
	(6)	ICTA s.166(2) (part); Annex 1, Change 16.
	(7)	ICTA s.166(2) (part).
	(8)	ICTA s.166(2) (part).
	(9)	ICTA s.166(2) (part).

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66		ICTA s.144(5) (part), s.145(8) (part), s.146(10) (part), s.168(2); drafting.
67	(1)	ICTA s.145(8), s.168(8).
	(2)	ICTA s.145(8), s.168(9).
	(3)	ICTA s.145(8), s.168(10).
68		ICTA s.145(8), s.168(11).
69		ICTA s.145(8) (part), s.168(12).
70	(1)	ICTA s.153(1) (part).
	(2)	ICTA s.153(3); Annex 1, Change 17.
	(3), (4)	ICTA s.153(1) (part); Annex 2, Note 14.
	(5)	ICTA s.153(1) (part).
71		ICTA s.168(3).
72	(1)	ICTA s.153(1) (part); Annex 2, Note 7.
	(2), (3)	ICTA s.153(2).
73	(1)	ICTA s.143(1) (part).
	(2)	ICTA s.144(4) (part); Annex 1, Change 18.
	(3)	ICTA s.143(2).
74		ICTA s.144(4) (part).
75		ICTA s.143(3) (part), s.144(5) (part); Annex 2, Note 15.
76		ICTA s.143(4).
77		ICTA s.144(3); Annex 2, Note 15.
78		Annex 1, Change 18.
79		ICTA s.143(5); Annex 1, Change 158.
80		ICTA s.143(3) (part).
81	(1)	ICTA s.143(1) (part); Annex 2, Note 7.
	(2)	ICTA s.143(1) (part).
82		

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	(1)	ICTA s.141(1) (part).
	(2)	ICTA s.144(4) (part); Annex 1, Change 18.
	(3)	ICTA s.141(5).
83		ICTA s.144(4) (part).
84		ICTA s.141(7) (part), s.144(5) (part).
85		Annex 1, Change 18.
86		
	(1), (2)	ICTA s.141(6).
	(3)	ICTA s.141(7) (part).
87		
	(1)	ICTA s.141(1) (part); Annex 2, Note 7.
	(2)	ICTA s.141(1) (part), (4).
	(3)	ICTA s.141(1) (part).
	(4)	ICTA s.141(7) (part).
	(5)	ICTA s.144(3).
	(6)	Drafting.
88		ICTA s.141(1) (part), (2).
89		ESC A2; Annex 1, Change 19.
90		
	(1)	ICTA s.142(1) (part).
	(2)	ICTA s.144(4) (part); Annex 1, Change 18.
91		ICTA s.144(4) (part), (4A) (part).
92		
	(1)	ICTA ss.142(4) (part), 144(5) (part).
	(2)	ICTA s.142(4) (part).
	(3)	ICTA s.142(5).
	(4)	ICTA s.142(4) (part).
93		Annex 1, Change 18.
94		
	(1)	ICTA s.142(1) (part), (3) (part); Annex 2, Note 7.
	(2), (3)	ICTA s.142(1) (part), (3) (part).
	(4)	ICTA s.144(3).
95		

	(1)- (2)	ICTA s.141(1) (part), s.142(1) (part), s.143(1) (part), s.144(4A) (part); Annex 1, Change 20.
	(3)	ICTA s.141(1) (part), s.142(1) (part).
	(4)	ICTA s.141(7) (part).
96		
	(1)	ICTA s.144(1) (part); Annex 1, Change 158.
	(2)	ICTA s.144(1) (part).
	(3)	ICTA s.144(1) (part); Annex 1, Change 16.
	(4)	ICTA s.144(1) (part).
	(5)	ICTA s.144(2) (part); Annex 1, Change 16.
	(6)-(8)	ICTA s.144(2) (part).
97		
	(1)	ICTA s.145(1) (part), (6), s.146(1) (part), (10) (part).
	(2)	ICTA s.145(7) (part), s.146(10) (part).
98		ICTA s.145(7) (part), s.146(1) (part).
99		
	(1), (2)	ICTA s.145(4) (part), s.146(1) (part).
	(3), (4)	ICTA s.145(5).
	(5)	ICTA s.145(8) (part).
100		ICTA s.145(4) (part), s.146(1) (part).
101		ICTA s.147.
102		
	(1)	ICTA s.145(1) (part), s.146(1) (part); drafting; Annex 2, Notes 7 and 16.
	(2), (3)	Drafting.
103		Drafting.
104		ICTA s.146(4), (5), (11) (part).
105		
	(1)	ICTA s.146(1) (part); drafting.
	(2)	ICTA s.145(1) (part).
	(3)	ICTA s.145(2) (part).
	(4)	ICTA s.145(2) (part).
	(5)	Drafting.

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106		
	(1)	ICTA s.146(1) (part).
	(2)	ICTA s.146(2)-(5), (11) (part).
	(3)	ICTA s.146(2) (part).
107		
	(1)	Drafting.
	(2)	ICTA s.146(6) (part).
	(3)	ICTA s.146(4), (5), (6) (part), (11) (part); Annex 1, Change 21.
	(4)	ICTA s.146(11) (part).
108		ESC A91(a); Annex 1, Change 22.
109		ICTA s.146A.
110		
	(1)	ICTA s.837(1); Annex 1, Change 24.
	(2)-(4)	Annex 1, Change 23.
111		ICTA s.837(3).
112		ICTA s.146(7).
113		ICTA s.146(11) (part).
114		
	(1)	ICTA s.157(1) (part), s.159AA(1) (part).
	(2)	Drafting.
	(3)	ICTA s.157(1) (part), s.159AA(1) (part).
	(4)	Drafting.
115		
	(1)	
	“car”	ICTA s.168(5) (part).
	“van”	ICTA s.168(5A) (part).
	(2)	
	“design weight”	ICTA s.168(5A) (part).
	“goods vehicle”	ICTA s.168(5) (part), (5A) (part).
	“invalid carriage”	ICTA s.168(5) (part).

	“motor cycle”	ICTA s.168(5) (part), (5A) (part).
116		
	(1)	ICTA Sch.6 para.10 (part), Sch.6A para.12.
	(2)	ICTA s.168A(12), s.168AA(4), s.168B(8) (part), s.168C(3) (part), s.168F(10).
	(3)	ICTA Sch.6 para.10 (part).
117		ICTA s.168(6) (part).
118		
	(1)	ICTA s.168(6) (part).
	(2)	ICTA s.168(5) (part), (5A) (part).
119		ICTA s.157A.
120		ICTA s.157(1) (part); Annex 2, Note 7.
121		
	(1)	ICTA s.157(2), s.168G(1), Sch.6 para.1; drafting.
	(2)	Drafting.
	(3)	Drafting.
122		ICTA s.168A(1) (part).
123		ICTA s.168A(2), (9) (part).
124		ICTA s.168A(8), (9) (part).
125		
	(1)	ICTA s.168A(10) (part), s.168B(8) (part), s.168C(3) (part), s.168D(5) (part), s.168F(9) (part).
	(2)	ICTA s.168A(11) (part), s.168AB(1), s.168B(8) (part), s.168C(3) (part), s.168D(5) (part), s.168F(9) (part).
	(3)	ICTA s.168AB(4).
	(4)	ICTA s.168A(9) (part).
126		
	(1)	ICTA s.168A(4) (part), (5) (part), (6) (part), s.168B(1) (part), (2) (part), s.168C(1) (part), (2) (part).
	(2)	ICTA s.168A(4) (part), (6) (part), (7) (part), s.168B(1) (part).
	(3)	ICTA s.168C(1).
	(4)	ICTA s.168A(5) (part), (6) (part), s.168B(3), s.168C(4) (part).
	(5)	ICTA s.168A(1) (part).

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127	(1)	ICTA s.168A(4) (part), (5) (part), (6) (part), (7) (part), s.168B(2) (part).
	(2)	ICTA s.168C(2) (part).
128	(1)	ICTA s.168A(4) (part), (9) (part).
	(2)	ICTA s.168A(9) (part).
129	(1)	ICTA s.168B(4), s.168C(4) (part).
	(2)	ICTA s.168B(6), (7), s.168C(4) (part).
	(3)	ICTA s.168C(4) (part).
130	(1)	ICTA s.168B(5), s.168C(4) (part).
	(2)	ICTA s.168B(6), (7), s.168C(4) (part).
	(3)	ICTA s.168C(4) (part).
131	(1)	Income Tax (Car Benefits) (Replacement Accessories) Regulations 1994 (S.I.1994/777).
	(2)	Income Tax (Car Benefits) (Replacement Accessories) Regulations 1994 (S.I.1994/777); drafting.
	(3)	Income Tax (Car Benefits) (Replacement Accessories) Regulations 1994 (S.I.1994/777); drafting.
	(4)-(6)	Income Tax (Car Benefits) (Replacement Accessories) Regulations 1994 (S.I.1994/777).
132	(1)	ICTA s.168D(1).
	(2)	ICTA s.168D(2).
	(3)	ICTA s.168D(3), (4).
133	(1)	Drafting.
	(2), (3)	ICTA Sch.6, para.2.
134	(1)	ICTA Sch.6, para.3(1) (part), (2) (part), 5 (part); drafting.
	(2)	ICTA Sch.6, para.5C (1); drafting.

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135		
	(1)	ICTA Sch.6, para.3(1) (part).
	(2), (3)	ICTA Sch.6, para.3(2) (part).
136		
	(1)	ICTA Sch.6, para.3(1) (part).
	(2), (3)	ICTA Sch.6, para.3(2) (part).
137		ICTA Sch.6, para.5.
138		
	(1)	ICTA Sch.6, para.5A(1) (part).
	(2)	ICTA Sch.6, para.5A(2).
	(3)	ICTA Sch.6, para.5A(3).
	(4)	ICTA Sch.6, para.5A(4).
	(5)	ICTA Sch.6, para.5A(1) (part).
139		
	(1)	Drafting.
	(2)	ICTA Sch.6, para.3(3).
	(3)	ICTA Sch.6, para.3(4).
	(4)	ICTA Sch.6, para.4(1).
	(5)	ICTA Sch.6, para.4(3).
	(6)	ICTA Sch.6, para.3(5).
140		
	(1)	Drafting.
	(2)	ICTA Sch.6, para.5C(2).
	(3)	ICTA Sch.6, para.5C(3).
	(4)	ICTA Sch.6, para.5G.
	(5)	ICTA Sch.6, para.5C(4).
141		
	(1)	ICTA Sch.6, para.5D(1) (part).
	(2)	ICTA Sch.6, para.5D(2); drafting.
	(3)	ICTA Sch.6, para.5D(1) (part).
	(4)	ICTA Sch.6, para.5D(4).
142		
	(1)	ICTA Sch.6, para.5F(1).

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	(2)	ICTA Sch.6, para.5F(2).
	(3)	ICTA Sch.6, para.5F(3).
	(4)	ICTA Sch.6, para.5G.
143		
	(1)	ICTA Sch.6, para.6 (part).
	(2)	ICTA Sch.6, para.9.
	(3)	ICTA Sch.6, para.6 (part).
	(4)	Drafting.
144		
	(1)-(3)	ICTA Sch.6, para.7(1), (2) (part).
	(4)	ICTA Sch.6, para.7(2) (part).
	(5)	Drafting.
145		
	(1)	Income Tax (Replacement Cars) Regulations 1994 (S.I.1994/778).
	(2)	Income Tax (Replacement Cars) Regulations 1994 (S.I.1994/778), Annex 1, Change 25.
	(3)-(5)	Income Tax (Replacement Cars) Regulations 1994 (S.I.1994/778).
146		
	(1)	ICTA s.168AB(2) (part), (4).
	(2)	ICTA s.168AB(2) (part); Annex 1, Change 26.
147		
	(1)	ICTA s.168F(1).
	(2)	ICTA s.168F(2), (5) (part).
	(3)	ICTA s.168F(3) (part), (4).
	(4)	ICTA s.168F(3) (part).
	(5)	ICTA s.168F(5) (part).
	(6)	ICTA s.168F(5) (part), (6).
	(7)	ICTA s.168F(7), (8).
148		ESC A71, para.3; Annex 1, Change 27.
149		
	(1)	ICTA s.158(1); Annex 2, Note 7.
	(2)	Drafting.

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	(3)	ICTA s.158(3) (part).
	(4)	ICTA s.158(9).
150		
	(1), (2)	ICTA s.158(2).
	(3)	Drafting.
151		ICTA s.158(6).
152		
	(1)	ICTA s.158(5).
	(2)	ICTA s.158(6A).
	(3)	ICTA s.158(6B).
	(4)	ICTA s.158(8); Annex 1, Change 28.
153		Annex 1, Change 27.
154		ICTA s.159AA(1); Annex 2, Note 7.
155		
	(1)	Drafting.
	(2)	ICTA Sch.6A, para.1(1) (part).
	(3)	ICTA Sch.6A, paras.4(1) (part), 5(6) (part).
	(4)	ICTA Sch.6A, paras.1(1) (part), 4(1) (part), 5(6) (part), 10 (part); Annex 2, Note 17.
	(5)	Drafting.
	(6)	Drafting.
	(7)	ICTA Sch.6A, paras.5(6) (part), 10 (part).
	(8)	Drafting.
156		
	(1)	ICTA Sch.6A, para.4(2) (part), (3) (part).
	(2)	ICTA Sch.6A, para.4(2) (part).
	(3)	ICTA Sch.6A, para.4(3) (part).
	(4)	ICTA Sch.6A, para.4(4).
	(5)	ICTA Sch.6A, para.4(5).
157		ICTA Sch.6A, paras.1(2), 2(1) (part), 3(1) (part).
158		
	(1)	ICTA Sch.6A, para.2(1) (part).
	(2)	ICTA Sch.6A, para.2(3).

	(3)	ICTA Sch.6A, para.2(1) (part); Annex 1, Change 28.
	(4)	ICTA Sch.6A, para 2(2).
159	(1)-(3)	ICTA Sch.6A, para.3(1) (part), (2) (part).
	(4)	ICTA Sch.6A, para.3(3).
	(5)	ICTA Sch.6A para 3(2) (part).
160		Drafting.
161	(1)	ICTA Sch.6A, paras.5(1), (5), 7, 9(1) (part); drafting; Annex 2, Note 17.
	(2)	ICTA Sch.6A, para.5(4); Annex 2, Note 17.
162	(1)	ICTA Sch.6A, para.5(2) (part).
	(2)	ICTA Sch.6A, para.5(2) (part).
	(3)	ICTA Sch.6A, para.5(3).
163	(1)	ICTA Sch.6A, para.6(1), (2); drafting; Annex 1, Change 28.
	(2)	ICTA Sch.6A, para.6(4).
	(3)	ICTA Sch.6A, para.6(3).
164	(1)	ICTA Sch.6A, para.8(1) (part); drafting.
	(2)	ICTA Sch.6A, paras.8(2), 9(1) (part).
	(3)	ICTA Sch.6A, para.8(3).
	(4)	ICTA Sch.6A, para.8(4).
165	(1)-(3)	ICTA Sch.6A, para.9(1) (part).
	(4)	ICTA Sch.6A, para.9(2).
	(5)	ICTA Sch.6A, para.9(3).
166		ICTA Sch.6A, para.11.
167	(1)	ICTA s.159(1).
	(2)	ICTA s.159(3); Annex 2, Note 18.
	(3)	ICTA s.159(2).

168		ICTA s.159AB; Annex 2, Note 18.
169		ESC A71 paras.1, 2; Annex 1, Change 27.
170	(1)	ICTA s.168C(5) (part), s.168D(6) (part), s.168F(11) (part), s.168G(2) (part).
	(2)	ICTA s.168C(5) (part), s.168D(6) (part), s.168F(11) (part), s.168G(2) (part).
	(3)	ICTA Sch.6, para.4(2).
	(4)	ICTA Sch.6, para.5E.
	(5), (6)	ICTA s.158(4).
171	(1)	
	“business travel”	ICTA s.168(5) (part), (5A) (part).
	“diesel”	ICTA Sch.6 para 5D(3).
	“EC certificate of conformity”	ICTA Sch.6 para 5B (part).
	“EC type-approval certificate”	ICTA Sch.6 para 5B (part).
	“relevant taxes”	ICTA s.168A(9) (part).
	“road fuel gas”	ICTA s.168AB(3).
	“UK approval certificate”	ICTA Sch.6 para.5B (part).
	(2)	ICTA s.168(5) (part), (5A) (part).
	(3)	ICTA s.168(5) (part), (5A) (part).
	(4)	ICTA s.168AA(3), Sch.6 para.5A(5) (part).
172	(1)	ICTA s.168AA(1), (2) (part).
	(2)	ICTA s.168AA(2) (part).
173	(1)	Drafting.
	(2)	ICTA s.160(5) (part).
	(3)	Drafting.

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174	(1)	ICTA s.160(1) (part), (2) (part), (4) (part), Sch.7, para.1(1).
	(2)	ICTA Sch.7, paras.1(1)-(4), 2 (part).
	(3)	ICTA Sch.7, para.2 (part); drafting.
	(4)	ICTA Sch.7, para.2 (part).
	(5)	ICTA s.161(4), Sch.7, para.1(5).
	(6)	ICTA s.160(6).
175	(1), (2)	ICTA s.160(1) (part); Annex 2, Note 7.
	(3), (4)	ICTA s.160(4) (part), Sch.7, para.3(1).
	(5)	Drafting.
176	(1)	ICTA s.161B(1).
	(2)	ICTA s.161B(2), Sch.7A, para.1.
	(3)	ICTA Sch.7A, para.2(1), (2), (4).
	(4)	ICTA Sch.7A, para.2(3).
	(5)	ICTA Sch.7A, para.3(1) (part), (2).
	(6)	ICTA Sch.7A, para.4(1) (part), (2)-(5).
	(7)	ICTA Sch.7A, paras.3(1) (part), (3), 4(1) (part), (6).
	(8)	ICTA Sch.7A, paras.2(5), 5 (part).
	(9)	ICTA Sch.7A, para.5 (part).
	(10)	ICTA Sch.7A, para.6.
177	(1)	ICTA s.161(2) (part).
	(2)	ICTA s.161(2) (part).
	(3)	ICTA s.161(3) (part).
	(4)	ICTA s.161(3) (part).
	(5)	ICTA s.161(2) (part), (3) (part).
178		ICTA s.161A(2).
179		SP 7/79; Annex 1, Change 29.
180	(1)-(3)	ICTA s.161(1); Annex 1, Change 30.

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	(4)	Drafting.
	(5)	ICTA s.161A(1).
181		ICTA s.160(5) (part).
182		ICTA Sch.7, para.4(1); Annex 1, Change 31.
183		
	(1)	ICTA Sch.7, para.5(1); Annex 1, Changes 31 and 158.
	(2)	ICTA Sch.7, para.5(2); Annex 1, Change 32.
	(3)	ICTA Sch.7, para.5(3); Annex 1, Change 28.
	(4)	ICTA Sch.7, para.5A(2).
184		
	(1)	ICTA s.160(1) (part).
	(2), (3)	ICTA s.160(1) (part), (1A) (part).
	(4)	ICTA s.160(1A) (part).
	(5)	ICTA s.160(1A) (part).
185		ICTA Sch.7, para.5A(1).
186		
	(1), (2)	ICTA Sch.7, para.4(2), (3).
	(3)	Annex 1, Change 33.
	(4)	ICTA Sch.7, para.4(4).
187		
	(1)	ICTA s.160(1B) (part), (1BA) (part).
	(2)	ICTA s.160(1B) (part).
	(3)	ICTA s.160(1B) (part).
	(4)	ICTA s.160(1BA) (part).
	(5)	ICTA s.160(1B) (part); Annex 1, Change 158.
188		
	(1)	ICTA s.160(2); Annex 2, Note 7.
	(2)	ICTA s.160(3).
	(3)	ICTA s.160(3A).
	(4)	Drafting.
189		
	(1)	ICTA s.161(5) (part); Annex 1, Change 34.
	(2), (3)	ICTA s.161(5) (part); Annex 2, Note 19.

190		ICTA s.161(6); Annex 2, Note 20.
191	(1)	ICTA s.160(4A) (part).
	(2)	ICTA s.160(4A) (part).
	(3)	Annex 1, Change 35.
	(4)	ICTA s.191B(13) (part).
	(5)	ICTA s.160(4A) (part), s.191B(13) (part).
192	(1), (2)	ICTA s.162(1) (part), (9) (part).
	(3)	ICTA s.168(3)(b); Annex 2, Note 21.
	(4)	Drafting.
193	(1), (2)	ICTA s.162(1) (part), (2) (part), (9) (part); Annex 1, Change 36.
	(3), (4)	ICTA s.162(1) (part); Annex 1, Change 37.
	(5)	ICTA s.162(2) (part); drafting.
194	(1)	ICTA s.162(2) (part), (3) (part), (9) (part).
	(2)	ICTA s.162(2) (part), (3) (part), (11) (part), s.185(8) (part); Annex 1, Changes 36 and 38; Annex 2, Note 22.
	(3)	ICTA s.162(3) (part).
195	(1)	ICTA s.162(3) (part), (4).
	(2)	ICTA s.162(5) (part).
	(3)	ICTA s.162(5) (part).
196		ICTA s.162(11) (part); Annex 1, Change 38.
197	(1)	
	“employee”	ICTA s.162(1) (part).
	“interest in shares”	ICTA s.162(9) (part).
	“market value”	ICTA s.162(10) (part); Annex 2, Note 23.
	“shares”	ICTA s.162(10) (part).

	(2)	ICTA s.162(10) (part).
	(3)	ICTA s.162(10) (part).
	(4)	Drafting.
198		
	(1)	ICTA s.162(6) (part), (9) (part).
	(2)	Drafting.
	(3)	ICTA s.162(1) (part), (6) (part).
	(4)	ICTA s.168(3)(b); Annex 2, Note 21.
199		
	(1)	ICTA s.162(6) (part).
	(2)	ICTA s.162(8).
	(3)	ICTA s.162(6) (part).
	(4)	ICTA s.162(7); drafting; Annex 2, Note 24.
	(5)	ICTA s.162(9) (part).
200		
	(1)	
	“employee”	ICTA s.162(1) (part).
	“interest in shares”	ICTA s.162(9) (part).
	“market value”	ICTA s.162(10) (part); Annex 2, Note 23.
	“shares”	ICTA s.162(10) (part).
	(2)	ICTA s.162(10) (part).
	(3)	Drafting.
201		
	(1)	ICTA s.154(1) (part).
	(2)	ICTA s.154(1) (part), (2) (part).
	(3)	ICTA s.168(3) (part).
	(4)	ICTA s.154(1) (part); Annex 2, Note 14.
	(5)	Drafting.
202		ICTA s.154(1)(b), s.154(2) (part).
203		
	(1)	ICTA s.154(1) (part); Annex 2, Note 7.
	(2)	ICTA s.156(1).

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	(3)	ICTA s.156(2)-(7).
204		ICTA s.156(2).
205		ICTA s.156(5)-(7), (9)(b).
206		ICTA s.156(3), (4) (part), (9)(a).
207		
	(1)	ICTA s.156(6) (part), s.837(1); Annex 1, Change 24.
	(2)-(4)	Annex 1, Change 23.
208		ICTA s.168(7).
209		ICTA s.154(3).
210		
	(1)	ICTA s.155ZB(1).
	(2)	ICTA s.155ZB(2).
211		Drafting.
212		ICTA s.165(2), (6) (part); Annex 1, Change 39; Annex 2, Note 25.
213		ICTA s.165(3), (6) (b).
214		SE 30003; Annex 1, Change 40.
215		ICTA s.165(1).
216		
	(1), (2)	ICTA s.167(1) (part); Annex 2, Note 26.
	(3)	ICTA s.167(1) (part), (5).
	(4)	ICTA s.167(1) (part).
	(5), (6)	Drafting.
217		
	(1)	ICTA s.167(1) (part).
	(2)	Drafting.
218		
	(1)	ICTA s.167(1) (part), (2) (part), (2B) (part), (2D).
	(2)	Drafting.
	(3)	ICTA s.167(2) (part).
	(4)	ICTA s.167(2) (part); Annex 2, Note 26.
219		
	(1)	ICTA s.167(2B) (part).

	(2)-(4)	ICTA s.167(2B) (part), (2C).
	(5), (6)	ICTA s.167(2) (part).
	(7)	Drafting.
220		
	(1)	ICTA s.167(3) (part).
	(2)	ICTA s.167(3) (part).
	(3)	ICTA s.167(3) (part), (4).
221		
	(1)-(3)	ICTA s.149(1) (part).
	(4)	ICTA s.149(2).
	(5)-(7)	ICTA s.149(1) (part), (3) (part); Annex 2, Note 27.
222		
	(1)	ICTA s.144A(1) (part).
	(2)	ICTA s.144A(1) (part).
	(3)	ICTA s.144A(2).
223		
	(1)	ICTA s.164(1) (part).
	(2)	ICTA s.164(1) (part); Annex 2, Note 14.
	(3), (4)	ICTA s.164(1) (part); Annex 2, Note 7.
	(5)	ICTA s.164(3) (part).
	(6)	ICTA s.164(1) (part), (3) (part).
	(7)	ICTA s.164(2).
	(8)	ICTA s.168(8) (part), (9), (11).
224		
	(1)	ICTA s.648 (part); Annex 2, Note 7.
	(2)	ICTA s.648 (part).
	(3)	Drafting.
225		
	(1)	ICTA s.313(1) (part), (2)(a) (part).
	(2)	ICTA s.313(2)(a) (part).
	(3)	ICTA s.313(1) (part).
	(4)	ICTA s.313(2)(b).

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	(5)	ICTA s.313(3).
	(6), (7)	ICTA s.313(6)(a).
	(8)	ICTA s.313(1) (part).
226		
	(1)	ICTA s.313(4).
	(2)	ICTA s.313(6)(b).
227		Drafting.
228		
	(1)	Drafting.
	(2)	ICTA s.197(1), 200(2), 200ZA(2), 200AA(1), 316(3), (4), 319(1), 321(1), 322(2), 323(1); ESC A6, A58, A65, A66, A70B, A84, A85; Annex 1, Changes 47, 49, 56, 59, 67, 68 and 69; Annex 2, Note 28: this Note also affects a substantial number of other provisions of Part 4 of the Bill which are not separately acknowledged.
229		
	(1)	ICTA s.197AD(1).
	(2)	ICTA s.197AD(2).
	(3)	ICTA s.197AD(3).
	(4)	ICTA s.197AD(4).
230		
	(1)	ICTA Sch.12AA para.4(1).
	(2)	ICTA Sch.12AA para.4(2) (part).
	(3)	ICTA Sch.12AA para.4(2) (part).
	(4)	ICTA Sch.12AA para.4(2) (part).
	(5)	ICTA Sch.12AA para.4(2) (part).
	(6)	ICTA Sch.12AA para.4(3).
231		
	(1)	ICTA s.197AF(1).
	(2)	ICTA s.197AF(3).
	(3)	ICTA s.197AF(2).
232		
	(1)	ICTA s.197AG(1); drafting.
	(2)	ICTA s.197AG(2).
	(3)	ICTA s.197AG(3) (part).

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	(4)	ICTA s.197AG(3) (part); drafting.
	(5)	ICTA s.197AG(4).
	(6)	ICTA s.197AG(5).
	(7)	Drafting.
233		
	(1)	ICTA s.197AE(1) (part).
	(2)	ICTA s.197AE(1) (part).
	(3)	ICTA s.197AE(2).
	(4)	ICTA s.197AE(3).
	(5)	ICTA s.197AE(4).
234		
	(1)	ICTA Sch.12AA para.5(1).
	(2)	ICTA Sch.12AA para.5(2), (3).
	(3)	ICTA Sch.12AA para.5(4).
235		
	(1)	ICTA Sch.12AA para.3(1).
	(2)	ICTA Sch.12AA para.3(2).
	(3)	ICTA Sch.12AA para.3(3).
	(4)	ICTA Sch.12AA para.3(4).
	(5)	ICTA Sch.12AA para.3(5).
	(6)	ICTA Sch.12AA para.3(6).
236		
	(1)	ICTA Sch.12AA paras.1(3), 2.
	(2)	ICTA Sch.12AA para.6(1).
	(3)	ICTA Sch.12AA para.6(2).
237		
	(1)	ICTA s.155(1A); FA 1999 s.49(1) (part), (2) (part).
	(2)	ICTA s.197A; FA 1999 s.49(1) (part), (2) (part).
	(3)	ICTA s.155(1A), s.197A; FA 1999 s.49(1) (part), (2) (part); Annex 2, Note 29.
238		
	(1)	ICTA s.159AC(1) (part), (2) (part); Annex 1, Change 41.
	(2)	ICTA s.159AC(1) (part).

	(3)	ICTA s.159AC(1)(part).
	(4)	
	“heavy goods vehicle”	ICTA s.159AC(4).
	“private use”	ICTA s.159AC(5).
239	(1)	ICTA s.148(2A), s.157(3)(a), s.159AA(3)(a), s.159AC(3)(a).
	(2)	ICTA s.148(2A), s.157(3)(c), s.159AA(3)(c), s.159AC(3)(c); Annex 1 Change 42.
	(3)	Drafting.
	(4)	ICTA s.155(1) (part), s.159AC(2)(b) (part).
	(5)	ICTA s.155(1) (part), s.159AC(2)(b) (part).
	(6)	Drafting.
	(7)	Drafting.
	(8)	Annex 1, Change 43; drafting.
	(9)	Drafting.
240	(1)	ICTA s.200A(1) (part); Annex 1, Change 44.
	(2)	ICTA s.155(1B)(a), (c); Annex 1, Change 44.
	(3)	ICTA s.155(1)(b), s.200A(2); drafting.
	(4)	ICTA s.155(1B)(a), (c), (1C), s.200A(3).
	(5)	ICTA s.193(7), s.194(10), s.195(11), s.200A(3) (part).
	(6)	ICTA s.200A(3) (part).
	(7)	ICTA s.193(7), s.194(10), s.195(11), s.200A(3)(b)(i) (part).
241	(1)	ICTA s.155(1B)(b), (1C) (part), s.200A(2), (5) (part).
	(2)	ICTA s.155(1C) (part), s.200A(5) (part).
	(3)	ICTA s.155(1C) (part), s.200A(4).
242	(1)	ICTA s.197AA(1), (4), (5) (part); Annex 1, Change 45.
	(2)	
	“children”	ICTA s.197AA(5) (part).

	“works transport service”	ICTA s.197AA(2).
	(3)	ICTA s.197AA(3) (part).
	(4)	ICTA s.197AA(9) (part).
	(5)	ICTA s.197AA(8).
	(6)	ICTA s.197AA(9) (part).
243		
	(1)	ICTA s.197AB(1), (3); Annex 1, Change 46.
	(2)	ICTA s.197AB(1) (part).
	(3)	ICTA s.197AB(3A).
	(4)	ICTA s.197AB(4).
	(5)	ICTA s.197AB(2), (4).
244		
	(1)	ICTA s.197AC(1) (part).
	(2)	ICTA s.197AC(1) (part).
	(3)	ICTA s.197AC(4) (part).
	(4)	ICTA s.197AC(3).
	(5)	ICTA s.197AC(2); drafting.
245		
	(1)-(2)	ESC A58; Annex 1, Change 47.
246		
	(1)-(4)	ESC A59; SE23600; Annex 1, Change 48.
247		
	(1)-(8)	ESC A59, SE23600; Annex 1, Change 48.
248		
	(1)-(3)	ESC A66; Annex 1, Change 49.
249		
	“car”	Drafting.
	“ordinary commuting”	Drafting.
	“qualifying journey”	ICTA s.197AA(3), s.197AB(2), s.197AC(4), Annex 1, Change 50.
	“workplace”	ICTA s.197AA(7), s.197AB(4), s.197AC(6).

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250		
	(1)	ICTA s.200B(1) (part), (2), (3), s.200D; Annex 1, Changes 51 and 52; Annex 2, Note 30.
	(2)	ICTA s.200B(4); Annex 1, Change 53.
251		
	(1)	ICTA s.200B(5), (6) (part).
	(2)	ICTA s.200B(6) (part).
252		
	(1)	ICTA s.200C(2) (part).
	(2)	ICTA s.200C(2) (part).
	(3)	ICTA s.200C(2) (part); Annex 1, Change 54.
	(4)	ICTA s.200C(2A) (part); Annex 1, Change 81.
	(5)	ICTA s.200C(7) (part).
253		
	(1)	ICTA s.200C(1)(a).
	(2)	ICTA s.200C(1) (part), (7) (part).
	(3)	ICTA s.200C(6).
	(4)	ICTA s.200C(1)(a), (c).
254		
	(1)	ICTA s.200C(3).
	(2)	ICTA s.200C(3)(a)-(d).
	(3)	ICTA s.200C(7) (part); Annex 2, Note 31.
255		
	(1)	ICTA s.200E(1), (2), s.200J; Annex 1, Changes 52 and 55; Annex 2, Note 30.
	(2)	ICTA s.200E(5), (6).
	(3)	ICTA s.200E(3); Annex 1, Change 53.
256		
		ICTA s.200E(4).
257		
	(1)	ICTA s.200F(2) (part).
	(2)	ICTA s.200F(2) (part).
	(3)	ICTA s.200F(2) (part); Annex 1, Change 54.
	(4)	ICTA s.200F(2A) (part); Annex 1, Change 81.

	(5)	ICTA s.200F(5) (part).
258	(1)	ICTA s.200F(1) (part).
	(2)	ICTA s.200F(1).
	(3)	ICTA s.200F(4).
259	(1)	ICTA s.200F(3) (part).
	(2)	ICTA s.200F(3) (part).
	(3)	ICTA s.200F(5) (part); Annex 2, Note 31.
260	(1)	ICTA s.200G(1), (2), s.200J.
	(2)	ICTA s.200G(1) (part); Annex 2, Note 32.
	(3)	ICTA s.200G(3) (part).
	(4)	ICTA s.200G(3)(a), (b).
	(5)	ICTA s.200G(3) (part).
261	(1)	ICTA s.197G(1)(a).
	(2)	ICTA s.197G(2) (part), (3)(f) (part).
	(3)	ICTA s.197G(2) (part).
	(4)	ICTA s.197G(3) (d).
	(5)	ICTA s.197G(3) (e).
	(6)	ICTA s.197G(4).
262	(1)(a)	ICTA s.197G(3)(a), (b).
	(1)(b)	ICTA s.197G(3)(c).
	(1)(c)	ICTA s.197G(3)(f) (part).
	(2)	ICTA s.197G(6) (part).
263		ICTA s.197G(3) (part), (5) (part), (6) (part).
264	(1)-(5)	ESC A70B; Annex 1, Change 56.
265	(1)	ICTA s.155(7) (part); Annex 1, Change 57.

	(2)	ICTA s.155(7) (part).
	(3)	ICTA s.155(7) (part).
	(4)	ICTA s.155(7) (part).
	(5)	ICTA s.155(7) (part).
266	(1)	ICTA s.141(6A) (part), (6B) (part), s.197A; FA 1999 s.49(1), (2) (part); ESC A59; ESC A66; Annex 1, Changes 48 and 49.
	(2)	ICTA s.197AA(6) (part), s.197AB(5) (part), s.197AC(5) (part).
	(3)	ICTA s.197(2) (part), s.197G(1)(b); ESC A58; ESC A70B; ESC A74; Annex 1, Changes 47, 56 and 58.
	(4)	ICTA s.155ZB(3) (part).
	(5)	ICTA s.155ZB(3) (part), s.197AB(5) (part), s.197AA(6) (part), s.197AC(5) (part); drafting.
267		ICTA s.142(3A) (part), (3B) (part); FA 1999 s.49(1) (part), (2) (part); ESC A58; ESC A59; ESC A66; ESC A74; Annex 1, Changes 47, 48 and 49.
268	(1)	ICTA s.141(6C) (part), s.142(3C) (part).
	(2)	ICTA s.141(6C)(a), (6D), s.142(3C)(a), (3D).
	(3)	ICTA s.141(6C)(a), (6D), s.142(3C)(a), (3D).
	(4)	ICTA s.141(6C)(c), s.142(3C)(c).
	(5)	ICTA s.141(6C)(b), s.142(3C)(b).
	(6)	ICTA s.141(6D), s.142(3D).
269	(1)	ICTA s.157(3)(b) (part), s.159AA(3)(b) (part), s.159AC(3)(b) (part).
	(2)	Drafting.
	(3)	Drafting; Annex 2, Note 33.
	(4)	Drafting; Annex 1, Change 43; Annex 2, Note 33.
270		ESC A70A; Annex 1, Change 59.
271	(1)	ICTA Sch.11A para.1(1) (part).

	(2)	ICTA Sch.11A para.1(1) (part).
	(3)	ICTA Sch.11A para.1(2).
272		
	(1)	ICTA Sch.11A paras.4, 16.
	(2)	Annex 1, Change 60.
	(3)	ICTA Sch.11A paras.3, 7.
273		
	(1)	Drafting.
	(2)	ICTA Sch.11A para.5(1).
	(3)	ICTA Sch.11A para.5(2).
	(4)	ICTA Sch.11A para.5(3).
274		
	(1)	ICTA s.191B(15), Sch.11A para.6(1), (2) (part).
	(2)	ICTA s.191B(15), Sch.11A para.6(2) (part); Annex 1, Change 158.
275		
		Drafting.
276		
	(1)	ICTA s.191B(16), Sch.11A para.25(a).
	(2)	ICTA s.191B(16), Sch.11A para.25(b), (c).
	(3)	ICTA s.191B(16), Sch.11A para.25(d).
277		
	(1)	ICTA Sch.11A paras.9(1) (part), 9(2), 18(1), (2) (part).
	(2)	ICTA Sch.11A paras.9(4), 18(1), (2) (part).
	(3)	ICTA Sch.11A para.9(1).
	(4)	ICTA Sch.11A paras.9(3), 18(2) (part).
	(5)	ICTA Sch.11A para.9(5).
278		
		ICTA Sch.11A paras.10, 19.
279		
	(1)	ICTA Sch.11A paras.8(1)(a), (b), 17(1)(a), (b).
	(2)	ICTA Sch.11A para.17(1)(c), (2).
	(3)	ICTA Sch.11A para.8(1)(c), (2).

	(4)	ICTA Sch.11A paras.8(3), 17(3).
	(5)	ICTA Sch.11A paras.8(4), 17(3); Annex 1, Change 61.
280	(1)	ICTA Sch.11A para.20(1).
	(2)	ICTA Sch.11A para.11(1).
	(3)	
	“domestic belongings”	ICTA Sch.11A paras.11(3), 20(2) (part).
	“transportation”	ICTA Sch.11A paras.11(2), 20(2) (part).
281	(1)	ICTA Sch.11A paras.12(1), (2)(c), 21(1), (3); Annex 1, Change 62.
	(2)	ICTA Sch.11A para.12(1), (2), 21(1); Annex 1, Change 62.
	(3)	ICTA Sch.11A para.12(1), 21(1); Annex 1, Change 62.
	(4)	ICTA Sch.11A para.12(1).
	(5)	Drafting.
	(6)	
	“new duties”	ICTA Sch.11A paras.12(2)(a), 21(3).
	“former area”	ICTA Sch.11A paras.12(2)(e), 21(3).
	“new area”	ICTA Sch.11A paras.12(2)(b), 21(3).
	“relevant child”	ICTA Sch.11A paras.12(2)(d), (3), 21(3).
	“subsistence”	ICTA Sch.11A para.28.
282	(1), (2)	ICTA Sch.11A paras.12(4), 21(7).
	(3)	ICTA Sch.11A para.21(8).
283	(1)	ICTA Sch.11A para.21(2), (6); Annex 1, Change 63.
	(2)	ICTA Sch.11A para.21(4), (5).
284	(1)	ICTA Sch.11A para.13(1)(a), (b), (2).
	(2)	ICTA Sch.11A para.13(4), (5); Annex 1, Change 61.
	(3)	ICTA Sch.11A para.13(3).

	(4)	Annex 1, Change 64.
	(5)	Annex 1, Change 64.
	(6)	ICTA Sch.11A para.13(6), (7), (8).
285		
	(1)	ICTA Sch.11A paras.14(1), 22(1); Annex 1, Change 65.
	(2)	ICTA Sch.11A paras.14(4), 22(2).
286		
	(1)	ICTA Sch.11A paras.15(1), 23(1).
	(2), (3)	ICTA Sch.11A paras.15(2), 23(2).
	(4)	ICTA Sch.11A paras.15(3), 23(3).
287		
	(1)	ICTA Sch.11A para.24(1) (part), (9).
	(2)	Drafting; Annex 1, Change 60.
	(3)	ICTA Sch.11A para.24(2) (part).
	(4)	ICTA Sch.11A para.24(2) (part), (3) (part); Annex 1, Change 66.
	(5)	ICTA Sch.11A para.24(2) (b) (part), (3) (part), (4)-(8).
288		
	(1)	ICTA s.191B(1) (part), (2) (part), (5)-(7) (part), (8) (part), (9) (part).
	(2)	ICTA s.191B(1) (part), (2) (part).
	(3)	ICTA s.191B(5)-(7) (part).
	(4)	ICTA s.191B(10)-(12).
	(5)	ICTA s.191B(3), (4).
	(6)	ICTA s.191B(13) (part).
289		
	(1)-(3)	ICTA s.191B(8).
	(4)	ICTA s.191B(13) (part).
290		
	(1)	ICTA s.332(2)(a) (part), (b) (part).
	(2)	ICTA s.332(2)(c).
	(3)	ICTA s.332(2)(a) (part), (b) (part).
	(4)	ICTA s.332(1).
	(5)	

	“charity”	Annex 2, Note 34.
	“full-time minister”	ICTA s.332(1) (part); drafting.
	“statutory amount”	ICTA s.332(4) (part).
	“statutory deduction”	ICTA s.332(4) (part).
291	(1)	ICTA s.190(1).
	(2)(a)-(c)	ICTA s.190(2).
	(2)(d)-(f)	ICTA s.190(3).
	(3)	ICTA s.190(4).
292	(1)	ICTA s.200(1) (part).
	(2)	ICTA s.200(1) (part).
293	(1)	ICTA s.200ZA(2) (part).
	(2)	ICTA s.200ZA(1).
	(3)	ICTA s.200ZA(3) (part).
294	(1)(a)	ICTA s.200(2) (part).
	(1)(b)	ICTA s.200ZA(1), (2).
	(2)	ICTA s.200(3), 200ZA(3) (part).
	(3)	ICTA s.200(4), s.200ZA(4).
	(4)	ICTA s.200(5), s.200ZA(5).
295	(1)	ICTA s.200AA(1)(a).
	(2)	ICTA s.200AA(1)(b).
	(3)	ICTA s.200AA(2) (part).
	(4)	ICTA s.200AA(2)(b) (part).
	(5)	ICTA s.200AA(5).
	(6)	ICTA s.200AA(6) (part).
296	(1)	ICTA s.197(1), (2) (part).

	(2)	ICTA s.197(2).
297		
	(1)	ICTA s.316(3) (part).
	(2)	ICTA s.316(3) (part).
298		
		ICTA s.316(4).
299		
	(1)	ICTA s.319 (1).
	(2)	ICTA s.319 (2).
300		
	(1), (2)	ICTA s.321(1) (part), (2)(a).
	(3)	ICTA s.321(3) (part).
301		
	(1), (2)	ICTA s.321(1) (part), (2)(b) (part).
	(3)	ICTA s.321(2)(b) (part).
	(4)	ICTA s.321(1) (part).
	(5)	ICTA s.321(3) (part).
	(6)	ICTA s.321(3) (part).
302		
	(1)	ICTA s.322(2) (part), (4) (part).
	(2), (3)	ICTA s.322(2) (part).
	(4)	
	“consular employee”	ICTA s.322(3).
	“reciprocal arrangement”	ICTA s.322(4).
	(5)	ICTA s.322(5) (part).
	(6)	ICTA s.322(5) (part).
	(7)	ICTA s.322(5) (part).
	(8)	ICTA s.322(2) (part).
303		
	(1)	ICTA s.323(1), (4) (part).
	(2)	ICTA s.323(5).
	(3)	ICTA s.323(6)(b).

	(4)	ICTA s.323(7).
	(5)	ICTA s.323(4) (part).
	(6)	
	“allied headquarters”	ICTA s.323(8).
	“designated”	ICTA s.323(8).
304		ESC A84; Annex 1, Change 67.
305		ESC A65; Annex 1, Change 68.
306		ESC A6; Annex 1, Change 69.
307		
	(1)	ICTA s.155(4), ESC A72; Annex 1, Change 70.
	(2)	ICTA s.155(4), ESC A72; Annex 1, Change 70.
308		
	(1)	ICTA s.643(1).
	(2)	Drafting.
309		
	(1)	ICTA s.579(1) (part).
	(2)	ICTA s.580(3).
	(3)	ICTA s.579(1) (part), (6), s.580(3).
	(4)	ICTA s.579(1) (part), s.580(1)(b).
	(5)	
	“approved contractual payment”	ICTA s.580(1)(a) (part).
	“redundancy payment”	ICTA s.580(1)(a) (part).
	“statutory payment”	ICTA s.579(6) (part).
	(6)	Drafting.
310		
	(1)	ICTA s.148(2A), s.589A(1)(part), (4), (6); drafting.
	(2)	ICTA s.589B(2) (part).
	(3)	ICTA s.589B(2) (part).
	(4)	ICTA s.589B(2) (part); Annex 1, Change 71.

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	(5)	ICTA s.589B(2) (part).
	(6)	ICTA s.589B(4); Annex 1, Change 73.
	(7)	ICTA s.589B(4A); Annex 1, Change 81.
	(8)	Drafting.
311	(1)	ICTA s.588(1) (part).
	(2)	ICTA s.589(5).
	(3)	ICTA s.589(1) (part), (2) (part); Annex 1, Changes 72 and 74.
	(4)	ICTA s.589(2) (part), (3), (4); Annex 1, Change 71.
	(5)	ICTA s.589(6); Annex 1, Change 73.
	(6)	ICTA s.589(6A); Annex 1, Change 81.
	(7)	Drafting.
312	(1)	ICTA s.588(5) (part).
	(2)	ICTA s.588(5) (part).
	(3)	ICTA s.588(5) (part).
	(4)	ICTA s.588(6); Annex 1, Change 158.
	(5)	ICTA s.588(7) (part); Annex 1, Change 158.
	(6)	ICTA s.588(7) (part).
313	(1)	ICTA s.155(3) (part).
	(2)	ICTA s.155(3) (part).
	(3)	ICTA s.155(3) (part).
314		ICTA s.145(4) (part); Annex 1, Change 75.
315	(1)	ICTA s.163(1) (part), (2) (part); Annex 1, Change 76.
	(2)	ICTA s.163(1) (part).
	(3)	ICTA s.163(2) (part), (3).
	(4), (5)	ICTA s.163(4), (5).
316	(1)	ICTA s.155ZA(1).
	(2)	ICTA s.155ZA(2).

	(3)	ICTA s.155ZA(6).
	(4)	ICTA s.155ZA(3).
	(5)	ICTA s.155ZA(5).
	(6)	ICTA s.155ZA(4) (part).
	(7)	ICTA s.155ZA(4) (part).
317		
	(1)	ICTA s.155(5); ESC A74; Annex 1, Change 77.
	(2)-(6)	ESC A74; Annex 1, Change 77.
318		
	(1)	ICTA s.155A(1) (part).
	(2)	ICTA s.155A(1) (part).
	(3)	ICTA s.155A(2)(a), (3), (7), (8) (part).
	(4)	ICTA s.155A(2)(b),(d), (6), (8) (part).
	(5)	ICTA s.155A(2)(b),(d), (6).
	(6)	ICTA s.155A(2)(c), (4).
	(7)	ICTA s.155A(5).
	(8)	ICTA s.155A(8) (part).
319		
	(1)	ICTA s.155AA(1); Annex 2, Note 35.
	(2)	ICTA s.155AA(2) (part).
	(3)	ICTA s.155AA(2) (part) (4), (5).
320		
	(1)	ICTA s.156A(1) (part), (3) (part).
	(2)	ICTA s.156A(3) (part).
	(3)	ICTA s.156A(3) (part).
	(4)	ICTA s.156A(1)(c), (2) (part), (3) (part).
	(5)	ICTA s.156A(1)(c), (2) (part), (3) (part).
	(6)	ICTA s.156A(2) (part).
	(7)	ICTA s.156A(4), (5).
321		ESC A57; Annex 1, Change 78.
322		ESC A57; Annex 1, Change 78.
323		ESC A22; Annex 1, Change 79.
324		ESC A70A; Annex 1, Change 59.

325		
	(1)	ICTA s.155(6) (part).
	(2)	ICTA s.155(6) (part).
326		ESC A85; Annex 1, Change 80.
327		ICTA s.131(1) (part); drafting.
328		
	(1)	ICTA s.141(3) (part), s.142(2) (part), s.145(3) (part), s.146(9) (part), s.156(8)(part), s.192(3) (part), s.193(4) (part), s.198(1) (part), (3) (part), s.201(1) (part), s.201AA(1) (part), s.201A(1) (part); FA 1989 s.50(2) (part), (3) (part).
	(2)	ICTA s.332(3).
	(3)	ICTA s.199(1) (part).
	(4), (5)	ICTA s.192A(1) (part), s.194(1) (part), s.195(7) (part), s.198(2)(part), (3) (part).
329		
	(1)	ICTA s.141(3) (part), s.142(2) (part), s.145(3) (part), s.146(9)(part), s.156(8) (part), s.192(3) (part), (5) (part), s.192A(1)(part), (4), s.193(4)(part), s.194(1) (part), s.195(7) (part), s.198(1) (part), (3)(part), s.199(1) (part), s.201(1) (part), s.201AA(1) (part), s.201A(2)(e) (part), (2A)(c) (part), Sch.12 para.1A (part); FA 1989 s.50(2) (part), (3) (part); Annex 1, Change 81.
	(2), (3)	Drafting.
	(4)	ICTA s.332(3).
	(5)	ICTA s.141(3), s.142(3), s.145(3), s.156(8), s.168(5), s.200A(1), (3), 200C(2A), s.200F(2A), s.589(6), s.589B(4); Annex 1, Change 81.
	(6)	Drafting.
330		
	(1)	ICTA s.192A(4), s.194(9), s.195(12), s.198(1)(b), (3) (part), Sch.12 para.1A (part); drafting.
	(2)	ICTA s.199(2); Annex 1, Change 82.
331		
	(1)	Drafting.
	(2)	ICTA s.192(5) (part), s.192A(4), Sch.12 para.1A (part).
332		Drafting.
333		

	(1)	ICTA s.198(1) (part), s.201(1) (part), s.201AA(1) (part), s.201A(2) (part), (2A) (part), s.332(3); Annex 2, Note 36.
	(2)	ICTA s.198(1) (part), s.201(1) (part), s.201AA(1) (part), s.201A(2) (part), (2A) (part), s.332(3); Annex 2, Note 36.
	(3)	ICTA s.192(3) (part), s.332(3)(b), (c).
	(4)	Drafting.
334	(1)	<i>Pook v Owen</i> (1969) 45 TC 571, ICTA s.192(3) (part), s.198(1) (part), s.201(1) (part), s.201AA(1) (part), s.201A(2)(e) (part), (2A)(c); Annex 2, Note 36.
	(2)	Drafting.
	(3)	ICTA s.332(3).
	(4)	Drafting; Annex 2, Note 36.
335	(1)	Drafting.
	(2)	ICTA s.198(2).
	(3)	ICTA s.198(2), (3).
	(4)	Drafting.
336	(1)	ICTA s.198(1)(b).
	(2)	Drafting.
	(3)	ICTA s.198(1) (part).
337	(1)	ICTA s.198(1)(a) (part), (1A)(a).
	(2)	Drafting.
338	(1)	ICTA s.198(1)(a) (part), (1A)(b)(i).
	(2)	ICTA s.198(1A)(b)(ii) (part), Sch.12A para.3.
	(3)	ICTA s.198(1A) (part), Sch.12A para.2(1).
	(4)	ICTA s.198(1A)(b)(ii) (part), Sch.12A para.3.
	(5)	ICTA s.198(1A) (part), Sch.12A para.2(2).
	(6)	Drafting.
339	(1)	ICTA s.198(1A) (part), Sch.12A para.2(3).

	(2)	ICTA s.198(1A) (part), Sch.12A para.4 (part).
	(3)	ICTA s.198(1A) (part), Sch.12A para.4 (part).
	(4)	ICTA s.198(1A) (part), Sch.12A para.6.
	(5)	ICTA s.198(1A) (part), Sch.12A para.5(1).
	(6)	ICTA s.198(1A) (part), Sch.12A para.5(2).
	(7)	ICTA s.198(1A) (part), Sch.12A para.5(3).
	(8)	ICTA s.198(1A) (part), Sch.12A para.7.
340	(1)	ICTA s.198(1B) (part); Annex 1, Changes 81 and 83.
	(2)-(5)	ICTA s.198(1B) (part).
	(6)	ICTA s.198(1B) (part).
	(7)	ICTA s.198(1B) (part).
	(8)	Drafting.
341	(1)	ICTA s.193(2) (part), (3); Annex 1, Changes 81 and 83.
	(2)-(4)	ICTA s.193(2) (part), (3).
	(5)	ICTA s.193(3) (part).
	(6)	ICTA s.193(3) (part).
	“starting travel expenses”	ICTA s.193(3) (part).
	“finishing travel expenses”	ICTA s.193(3) (part).
	“employee”	Drafting.
	(7)	Drafting.
342	(1)	ICTA s.193(5), (6) (part); Annex 1, Changes 81 and 83.
	(2)-(7)	ICTA s.193(5), (6) (part).
	(8)	ICTA s.193(6) (part).
	(9)	Drafting.
343	(1)	ICTA s.201(1)(a), (5)(a); Annex 1, Change 81.
	(2)	ICTA s.201(2); Annex 1, Change 84.

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	(3)-(4)	Annex 1, Change 85.
344		
	(1)	ICTA s.201(1)(b), (5)(b); Annex 1, Change 81.
	(2)	ICTA s.201(3) (part).
	(3)	ICTA s.201(3) (part); Annex 1, Change 158.
	(4)	Annex 1, Change 86.
	(5)	ICTA s.201(4) (part); Annex 1, Change 158.
	(6)	ICTA s.201(4) (part).
	(7)	ICTA s.201(6) (part); Annex 1, Change 87.
345		
	(1)	ICTA s.201(6) (part); Annex 1, Changes 88 and 158.
	(2), (3)	ICTA s.201(7); Annex 1, Changes 89 and 158.
346		
	(1)	ICTA s.201AA(1) (part).
	(2)	ICTA s.201AA(8).
	(3)	ICTA s.201AA(7), (9).
347		
	(1)	ICTA s.201AA(1) (part).
	(2)	Drafting.
348		ICTA s.201AA(2).
349		
	(1)	Drafting.
	(2)	ICTA s.201AA(3)(a), (4).
	(3)	ICTA s.201AA(3)(d).
	(4)	ICTA s.201AA(3)(c).
	(5)	ICTA s.201AA(3)(b).
350		
	(1)	ICTA s.201AA(5).
	(2)	ICTA s.201AA(5)(a).
	(3)	ICTA s.201AA(5)(b).
	(4)	ICTA s.201AA(6)(a), (b).
	(5)	ICTA s.201AA(6)(b)(ii).
	(6)	ICTA s.201AA(6)(b)(i).

	(7)	Drafting.
351	(1)	ICTA s.332(3)(a) (part); Annex 1, Change 90.
	(2)	ICTA s.332(3)(b); Annex 1, Change 91.
	(3)	ICTA s.332(1) (part), (3)(c).
	(4)	ICTA s.332(3)(c).
	(5)	Annex 2, Note 34.
	(6)	Drafting.
352	(1)	ICTA s.201A(1), (2)(d), (2A)(b), (4A).
	(2)	ICTA s.201A(4); Annex 1, Change 92.
	(3)	Drafting.
	(4)	ICTA s.201A(5).
	(5)	ICTA s.201A(2)(b), (c), (2A)(a).
	(6)	
	“co-operative society”	ICTA s.201A(3A).
	“employment agency”	ICTA s.201A(3)(a).
353	(1)	ICTA s.198(3) (part).
	(2)	ICTA s.198(3) (part); Annex 2, Note 36.
	(3)	ICTA s.198(3) (part).
	(4)	ICTA s.141(3), s.142(3), s.145(3), s.156(8), s.168(5), s.200A(1), (3), 200C(2A), s.200F(2A), s.589(6), s.589B(4); Annex 1, Change 81.
354	(1)	ICTA s.198(2) (part).
	(2)	ICTA s.198(2), (3).
	(3)	Drafting; Annex 2, Note 37.
355	(1)	ICTA s.192(3) (part).
	(2)	ICTA s.192(1) (part).
	(3)	ICTA s.192(1) (part).

	(4)	ICTA s.192(3) (part).
	(5)	ICTA s.192(3) (part).
	(6)	ICTA s.192(3) (part); Annex 1, Change 93.
356	(1)	ICTA s.577(1)(b), (5) (part), (7)(b), (8) (part); Annex 1, Change 94.
	(2)	Drafting.
	(3)	ICTA s.577(5) (part), (7) (part).
357	(1)	ICTA s.577(3) (part).
	(2)	ICTA s.577(1) (part), (3) (part); Annex 2, Note 38.
	(3)	ICTA s.577(1) (part), (3) (part); Annex 2, Note 38.
	(4), (5)	Annex 1, Change 95.
358	(1)	ICTA s.577(5) (part).
	(2)	ICTA s.577(5) (part), (7)(c) (part).
	(3)	ICTA s.577(8)(a), (b); Annex 1, Change 96.
	(4)	Annex 1, Change 96.
359	(1)	ICTA s.198(5), s.332(3A), (3B).
	(2), (3)	ICTA s.198(5), s.332(3A), (3B).
	(4)	
	“company vehicle”	ICTA s.198(5), s.332(3B).
	“mileage allowance payments”	ICTA s.198(5), s.332(3B).
	“the travel deductions provisions”	ICTA s.193(7), s.194(10), s.195(11); drafting.
360	(1)	ICTA s.198(4) (part); Annex 1, Change 97.
	(2)	ICTA s.198(4) (part).
361		Drafting.

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362		
	(1)	ICTA s.141(3), Annex 1, Changes 98 and 99.
	(2)	ICTA s.141(3), Annex 1, Change 98.
363		
	(1)	ICTA s.142(2), Annex 1, Changes 98 and 99.
	(2)	ICTA s.142(2), Annex 1, Change 98.
364		
		ICTA s.145(3) (part), s.146(9) (part); Annex 1, Changes 98 and 99.
365		
	(1), (2)	ICTA s.156(8) (part); Annex 1, Changes 98 and 99.
	(3)	Drafting.
366		
		Drafting; Annex 1, Change 82.
367		
		ESC A1; Annex 1, Change 100.
368		
	(1)	ICTA s.199(1); Annex 1, Change 82.
	(2)	ICTA s.199(1).
	(3)	ICTA s.199(2); drafting.
369		
	(1)	ICTA s.193(4) (part), s.194(1) (part), s.195(7) (part); FA 1989 s.50(2) (part), (3) (part); Annex 1, Change 101.
	(2)	Drafting.
	(3)	Drafting.
370		
	(1)	ICTA s.194(1) (part); Annex 1, Change 101.
	(2)	ICTA s.194(1) (part).
	(3)	ICTA s.194(5), (6).
	(4)	ICTA s.194(3), (4).
	(5)	ICTA s.194(4), (8).
371		
	(1)	ICTA s.194(1) (part); Annex 1, Change 101.
	(2)	ICTA s.194(1) (part).

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	(3)	ICTA s.194(2) (part).
	(4)	ICTA s.194(2) (part).
	(5)	ICTA s.194(2) (part).
	(6)	ICTA s.194(2) (part).
	(7)	ICTA s.194(2) (part).
372		
		ICTA s.194(7).
373		
	(1)	ICTA s.195(1), (5) (part), (7) (part); Annex 1, Change 101.
	(2)	ICTA s.195(2) (part), (7) (part).
	(3)	ICTA s.195(2) (part); Annex 1, Change 102.
	(4)	ICTA s.195(5), (9).
	(5)	ICTA s.195(7) (part).
	(6)	ICTA s.195(8).
374		
	(1)	ICTA s.195(1), (6) (part), (7) (part); Annex 1, Change 101.
	(2)	ICTA s.195(2) (part), (7) (part).
	(3)	ICTA s.195(2) (part), (6) (part), (9); Annex 1, Change 102.
	(4)	ICTA s.195(6) (part).
	(5)	ICTA s.195(6) (part).
	(6)	ICTA s.195(7) (part).
	(7)	ICTA s.195(8).
	(8)	ICTA s.195(6) (part).
	(9)	ICTA s.195(7) (part), (10).
375		
	(1)	ICTA s.195(2) (part).
	(2)	ICTA s.195(3)(b).
	(3)	ICTA s.195(3)(a), (4).
	(4)	ICTA s.195(3)(a), (4).
376		
	(1)	ICTA s.193(2), (4) (part); Annex 1, Changes 81 and 101.

	(2)	ICTA s.193(4) (part).
	(3)	ICTA s.193(4) (part).
377	(1)(a)(b)	FA 1989 s.50(1), (4).
	(1)(c)	FA 1989 s.50(2), (3); drafting; Annex 1, Changes 81 and 101.
	(1)(d)	FA 1989 s.50(5).
	(2)	FA 1989 s.50(2) (part), (3) (part), (7); Annex 1, Change 101.
	(3)	FA 1989 s.52(1).
	(4)	FA 1989 s.51(1)-(4); Annex 1, Change 101.
	(5)	FA 1989 s.52(4), (5).
	(6)	FA 1989 s.50(2) (part), (3) (part), (6); Annex 1, Change 101.
	(7)	FA 1989 s.52(2); Annex 2, Note 39.
	(8)	
	“asset”	FA 1989 s.52(3)(a)-(c).
	“service”	FA 1989 s.52(3)(b).
378	(1)	ICTA s.192A(1).
	(2)	ICTA s.192A(1) (part), Sch.12 para.3(1).
	(3)	ICTA Sch.12 para.3(2).
	(4)	ICTA Sch.12 para.4.
379	(1)	ICTA s.192A(1).
	(2)	ICTA Sch.12 para.3(3).
	(3)	Drafting.
380	(1)	ICTA s.192A(4), Sch.12 para.2(1) (part), (2) (part).
	(2)	ICTA s.192A(4), Sch.12 para.2(2) (part).
	(3)	ICTA s.192A(4), Sch.12 para.2(3) (part).
	(4)	ICTA s.192A(4), Sch.12 para.2(3) (part).
381		ICTA s.192A(4), Sch.12 para.1A; Annex 1, Change 103.
382		ICTA s.192A(4), Sch.12 para.5 (part).

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383		
	(1)	ICTA s.192A(4), Sch.12 para.6.
	(2)	ICTA s.192A(4), Sch.12 para.6.
	(3)	ICTA s.192A(4), Sch.12 para.6.
	(4)	ICTA s.132(3) (part).
384		ICTA s.192A(2).
385		ICTA s.192A(3).
386		
	(1)	ICTA s.595(1)(a), s.596(1).
	(2)	ICTA s.595(1)(a).
	(3)	ICTA s.595(1)(a).
	(4)	ICTA s.595(1)(a).
	(5)	ICTA s.612(1) (part), (2).
	(6)	ICTA s.595(5); Annex 1, Change 104.
	(7)	Drafting.
387		
	(1)	Drafting.
	(2)	ICTA s.596(1); drafting.
	(3)	Drafting.
388		ICTA s.595(4); drafting.
389		ICTA s.596(2)(a).
390		ICTA s.192(1) (part), s.596(2)(b).
391		Annex 1, Change 105.
392		
	(1)	ICTA s.596(3) (part); Annex 1, Changes 104 and 158.
	(2)	ICTA s.596(3) (part).
	(3)	ICTA s.596(3) (part); Annex 1, Change 104.
	(4)	ICTA s.596(3) (part); Annex 1, Change 158.
	(5)	ICTA s.596(3) (part); Annex 1, Change 158.
	(6), (7)	ICTA s.596(4), s.659D(2).
393		
	(1)	ICTA s.596A(1) (part), (2) (part); Annex 2, Note 40.

	(2)	ICTA s.596A(6).
394		
	(1)	ICTA s.596A(1) (part), (2).
	(2)	ICTA s.596A(1) (part), (3).
	(3)	ICTA s.596A(1) (part), (2), (3).
	(4)	ICTA s.596A(5).
	(5)	Drafting.
395		
	(1)	Drafting.
	(2)	ICTA s.596A(8) (part).
	(3)	ICTA s.596A(8) (part), (9) (part).
	(4)	ICTA s.596A(8) (part), (9) (part).
	(5)	ICTA s.596A(15) (part).
396		
	(1)	ICTA s.596A(8) (part).
	(2)	ICTA s.596A(15) (part).
397		
	(1)	ICTA s.596A(9) (part); Annex 1, Change 106.
	(2)-(4)	ICTA s.596A(8)(a), (b), (10) (part).
	(5)	ICTA s.596A (11) (part).
	(6)	ICTA s.596A (12), (13).
	(7)	ICTA s.596A (14).
	(8)	ICTA s.596A (15).
	(9)	ICTA s.591D(6).
	(10)	ICTA s.596A (17); Annex 2, Note 41.
398		ICTA s.596A(4), s.596B.
399		ICTA s.596C.
400		
	(1)	ICTA s.596A(1) (part), (8)(c) (part), (11)(b) (part), s.612(1) (part).
	(2)	ICTA s.612(2).
401		
	(1)	ICTA s.148(1) (part), (6), Sch.11 para.2(1); Annex 2, Note 42.

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	(2)	Drafting.
	(3)	ICTA s.148(1) (part).
	(4)	ICTA s.148(6), Sch.11 para.2(2); drafting.
402		
	(1)	ICTA s.148(2).
	(2)	ICTA s.148(2A).
	(3)	ICTA s.148(2A).
	(4)	ICTA s.148(3) (part); Annex 1, Change 107.
403		
	(1)	ICTA s.148(1) (part), (3) (part), Sch.11 para.14(1).
	(2)	ICTA s.148(3) (part).
	(3)	ICTA s.148(4).
	(4)	ICTA s.148(1) (part), Sch.11 para.7(2).
	(5)	ICTA s.148(6), Sch. 11 para.14(2).
	(6)	Drafting.
404		
	(1)	ICTA s.148(1) (part), (6), Sch.11 para.7(1), (2).
	(2)	ICTA s.148(1) (part), (6), Sch.11 paras.8(1), 16 (part).
	(3)	ICTA s.148(1) (part), (6), Sch.11 para.8(1) (part), (2) (part), 16 (part).
	(4)	ICTA s.148(1) (part), (6), Sch.11 para.7(1), (3).
	(5)	ICTA s.148(1) (part), (6), Sch.11 para.7(1), (4).
405		
	(1)	ICTA s.148(2A).
	(2)	ICTA s.148(2A).
406		ICTA s.148(6), Sch.11 para.3.
407		
	(1)	ICTA s.148(6), Sch.11 para.4(1), (2), (3).
	(2)	ICTA s.148(6), Sch.11 para.4(1); drafting.
	(3)	ICTA s.148(6), Sch.11 para.4(3); drafting.
408		SP 2/81; Annex 1, Change 108.
409		
	(1)	FA 1995 s.92(10) (part).

	(2)	Drafting.
	(3)	FA 1995 s.92(10) (part).
	(4)	FA 1995 s.92(10) (part).
	(5)	FA 1995 s.92(10) (part).
	(6)	Drafting.
410		
	(1)	FA 1995 s.92(10) (part).
	(2)	Drafting.
	(3)	FA 1995 s.92(10) (part).
	(4)	FA 1995 s.92(10) (part).
	(5)	FA 1995 s.92(10) (part).
411		
		ICTA s.148(6), Sch.11 para.5.
412		
	(1)	ICTA s.148(6), Sch.11 para.6(1).
	(2)	ICTA s.148(6), Sch.11 para.6(2).
413		
	(1)	ICTA s.148(6), Sch.11 paras.9(1)(a), 10, 16.
	(2)	Drafting.
	(3)	ICTA s.148(6), Sch.11 para.9(2)(a) (part).
	(4)	ICTA s.148(6), Sch.11 para.9(2)(a) (part).
	(5)	ICTA s.148(6), Sch.11 para.9(2)(a) (part).
	(6)	ICTA s.148(6), Sch.11 para.9(2)(b).
414		
	(1)	ICTA s.148(6), Sch.11 paras.9(1)(b), 11(1) (part).
	(2)	ICTA s.148(6), Sch.11 paras.9(1)(b), 11(1) (part).
	(3)	ICTA s.148(6), Sch.11 paras.9(1)(b), 11(2), 16.
	(4), (5)	ICTA s.148(6), Sch. 11 paras.9(1)(b), 11(3), (4); Annex 1, Change 109.
	(6)	Drafting.
415		
	(1)	ICTA s.148(6), Sch.11 para.12(1) (part).
	(2)	ICTA s.148(6), Sch.11 para.12(1) (part), (2); Annex 1, Change 110.

	(3)-(7)	ICTA s.148(6), s.596B, Sch.11 para.12(2)(b); Annex 1, Change 110.
416		
	(1)	ICTA s.148(6), Sch.11 para.13(1).
	(2)	ICTA s.148(6), Sch.11 para.13(2), (5).
	(3)	ICTA s.148(6), Sch.11 para.13(4).
	(4)	ICTA s.148(6), Sch.11 para.13(3).
417		Drafting.
418		Drafting.
419		Drafting.
420		FA 2000 Sch.14 paras.45(4), 46(2A), 53(2D); drafting; Annex 2, Note 43.
421		Drafting.
422		
	(1)	ICTA s.140A(1).
	(2)	Drafting.
423		
	(1)	ICTA s.140H(1) (part), (7).
	(2)	ICTA s.140H(2), (7).
	(3)	ICTA s.140H(4) (part), (7).
	(4)	ICTA s.140H(4) (part).
	(5)	ICTA s.140H(4) (part).
	(6)	Drafting.
424		
	(1)	ICTA s.140C(1) (part), s.140H(5) (part).
	(2)	ICTA s.140C(1A), (2), (3) (part), (3A) (part), (4).
	(3)	ICTA s.140C(5).
	(4)	ICTA s.140C(1) (part).
	(5)	Annex 2, Note 44.
	(6)	ICTA s.140C(3) (part), (3A) (part).
	(7)	ICTA s.140C(6).
425		ICTA s.140H(3).
426		ICTA s.140A(3).
427		

	(1)-(3)	ICTA s.140A(4).
	(4)	Drafting.
428		
	(1)	ICTA s.140A(5).
	(2)	ICTA s.140A(7) (part); Annex 2, Note 45.
	(3)	ICTA s.140A(7) (part).
	(4)	ICTA s.140A(9) (part).
	(5)	Drafting.
429		
	(1)	ICTA s.140B(1).
	(2)	ICTA s.140B(2).
	(3)	ICTA s.140B(3).
	(4)	ICTA s.140B(4).
	(5)	ICTA s.140B(5).
	(6)	ICTA s.140B(6).
430		
	(1)-(5)	ICTA s.140B(7); Annex 1, Change 125.
	(6)	ICTA s.140H(8) (part).
431		ICTA s.140A(8).
432		
	(1)	ICTA s.140G(1) (part).
	(2)	ICTA s.140G(1) (part), (4).
	(3)	ICTA s.140G(5) (part); Annex 1, Change 111.
433		
	(1)	ICTA s.140G(2) (part).
	(2)	ICTA s.140G(2) (part), (4).
	(3)	ICTA s.140G(5) (part); Annex 1, Change 111.
434		
	(1)	
	“director”	ICTA s.140H(8) (part).
	“employee”	ICTA s.140H(8) (part).
	“market value”	ICTA s.140A(6), s.140C(1) (part).

	“shares”	ICTA s.140A(9) (part), s.140G(6) (part), s.140H(1) (part), (4) (part), (8) (part).
	“terms”	ICTA s.140H(6).
435	(2)	Drafting.
	(1)	ICTA s.140D(1), s.140F(6) (part).
	(2)	ICTA s.140D(2), s.140G(6) (part), s.140H(5) (part).
	(3)	ICTA s.140F(2).
	(4)	Drafting.
436	(1)	ICTA s.140H(1), (7) (part).
	(2)	ICTA s.140H(2), (7).
	(3)	ICTA s.140H(4) (part), (7).
	(4)	ICTA s.140H(4) (part).
	(5)	ICTA s.140H(4) (part).
	(6)	Drafting.
437	(1)	ICTA s.140H(3) (part), (7) (part).
	(2)	ICTA s.140H(3) (part).
438	(1)	ICTA s.140D(3) (part).
	(2)	ICTA s.140D(3) (part), (4) (part).
	(3)	ICTA s.140D(4) (part).
	(4)	Drafting.
439	(1)	ICTA s.140D(5).
	(2)	ICTA s.140D(6) (part), s.140F(6); Annex 2, Note 45.
	(3)	ICTA s.140D(6) (part).
	(4)	Drafting.
	(5)	ICTA s.140F(3).
	(6)	ICTA s.140D(7).
	(7)	Annex 1, Change 112.
440		

	(1)	ICTA s.140D(8).
	(2)	ICTA s.140D(9) (part).
	(3)	ICTA s.140D(9) (part).
	(4)	ICTA s.140F(5).
	(5)	ICTA s.140F(4).
441		ICTA s.140D(10).
442		
	(1)	ICTA s.140E(1), s.140F(6) (part).
	(2)	ICTA s.140E(2), s.140F(6) (part).
	(3)	ICTA s.140E(3).
	(4)	ICTA s.140E(4).
	(5)	ICTA s.140E(5).
	(6)	ICTA s.140E(6).
443		
	(1)-(5)	ICTA s.140E(7); Annex 1, Change 125.
	(6)	ICTA s.140H(8) (part).
444		ICTA s.140F(1).
445		
	(1)	ICTA s.140G(3) (part), (6) (part).
	(2)	ICTA s.140G(3) (part), (4) (part), (6) (part).
	(3)	ICTA s.140G(5); Annex 1, Change 111.
446		
	(1)	
	“director”	ICTA s.140H(8) (part).
	“employee”	ICTA s.140H(8) (part).
	“shares”	ICTA s.140H(8) (part).
	“terms”	ICTA s.140H(6).
	(2)	Drafting.
447		
	(1)	FA 1988 s.77(1) (part).
	(2)	Drafting.
	(3)	Drafting.
	(4)	FA 1988 s.77(1) (part), s.87(4).

	(5)	FA 1988 s.83(1); Annex 2, Note 46.
	(6)	Drafting.
448		
	(1)	FA 1988 s.77 (2); Annex 2, Note 47.
	(2)	FA 1988 s.77(3).
	(3), (4)	FA 1988 s.77(4).
449		
	(1)	FA 1988 s.78(1) (part).
	(2), (3)	FA 1988 s.78(3) (part).
	(4)	Drafting.
	(5)	FA 1988 s.78(2) (part); drafting.
450		
	(1)	Drafting.
	(2)	FA 1988 s.78(2) (part).
	(3)	FA 1988 s.78(2) (part).
	(4)	FA 1988 s.78(5), (6), s.87(1) (part).
	(5)	FA 1988 s.78(6).
	(6)	FA 1988 s.78(7).
451		FA 1988 s.78(3) (part).
452		
	(1)	Drafting.
	(2)	FA 1988 s.77(1) (part).
	(3)	FA 1988 s.78 (4).
	(4)	FA 1988 s.78(1) (part); Annex 2, Note 48.
	(5)	Drafting.
453		
	(1)	FA 1988 s.79(1).
	(2), (3)	FA 1988 s.79(4) (part).
	(4)	Drafting.
	(5)	FA 1988 s. 79(3) (part); drafting.
454		
	(1)	Drafting.
	(2), (3)	FA 1988 s.79(2).

	(4), (5)	FA 1988 s.79(3).
455		
	(1)	FA 1988 s.79(4) (part).
	(2)	FA 1988 s.79(5) (part), (6A) (part), (6B) (part).
	(3)	FA 1988 s.79(6) (part); Annex 1, Change 113.
	(4)	FA 1988 s.79(4) (part).
456		
	(1)	Drafting.
	(2)	FA 1988 s.77(1) (part).
	(3)	FA 1988 s.79(7).
457		
	(1)	FA 1988 s.80(1) (part).
	(2)	FA 1988 s.80(1) (part), s.83(4); Annex 1, Change 114.
	(3), (4)	FA 1988 s.80(4) (part).
	(5)	Drafting.
	(6)	FA 1988 s.80(6).
458		
	(1)	Drafting.
	(2)	Drafting.
	(3)	FA 1988 s.80(2) (part).
	(4)	FA 1988 s.80(1A).
	(5)	FA 1988 s.80(2) (part).
	(6)	FA 1988 s.80(3) (part).
	(7)	FA 1988 s.80(3A), s.87(1) (part); drafting.
459		FA 1988 s.80(4) (part), s.87(1) (part).
460		FA 1988 s.80(5), s.83(4); Annex 1, Change 115.
461		
	(1)	FA 1988 s.82(1).
	(2)	FA 1988 s.82 (2) (part); Annex 1, Change 116.
	(3)	FA 1988 s.82(2) (part).
462		FA 1988 s.82(3).
463		FA 1988 s.83(2), (3); Annex 1, Change 114.
464		FA 1988 s.81.

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465		
	(1)	FA 1988 s.85(1).
	(2)	Annex 1, Change 116.
	(3)	FA 1988 s.85(1) (part); Annex 1, Change 158.
	(4)	FA 1988 s.85(1) (part).
	(5)	Annex 1, Change 116.
466		
	(1)	FA 1988 s.85(2).
	(2)	FA 1988 s.85(2); Annex 1, Change 158.
	(3)	FA 1988 s.85(2); Annex 1, Change 111.
467		
	(1)-(3)	FA 1988 s.86(1) (part).
	(4)	FA 1988 s.86(1) (part); Annex 1, Change 158.
	(5)	FA 1988 s.86(1) (part).
	(6), (7)	FA 1988 s.86(2).
	(8)	FA 1988 s.86(3), s.87(1) (part).
468		FA 1988 s.87(2) (part).
469		FA 1988 s.78(6) (part), s.80(3) (part).
470		
	(1)	FA 1988 s.87(1) (part); Annex 1, Change 117.
	(2)	Drafting.
471		
	(1)	ICTA s.135(1) (part), (6) (part), s.140(1) (part).
	(2)	ICTA s.135(1) (part).
	(3)	ICTA s.140(1) (part).
	(4)	Drafting.
472		
	(1)	<i>Abbott v Philbin</i> (1960) 39 TC 82.
	(2)-(5)	Drafting.
473		
	(1)	ICTAs.140(1) (part); Annex 1, Change 118.
	(2)	ICTA s.140(1) (part); Annex 2, Note 49.
474		

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	(1)	ICTA s.135(2) (part).
	(2)	ICTA s.135(2) (part).
475		
	(1)	ICTA s.135(5) (part).
	(2)	ICTA s.135(5) (part); Annex 1, Changes 119 and 120.
	(3)	ICTA s.140(3) (part); Annex 2, Note 23.
476		
	(1)	ICTA s.135(1) (part).
	(2)	ICTA s.135(1) (part).
	(3)	Annex 2, Note 3.
	(4)	ICTA s.135(1) (part); drafting.
477		
	(1)	ICTA s.135(6) (part).
	(2)	ICTA s.135(6) (part).
	(3)	Annex 2, Note 3.
	(4)	Annex 1, Change 121.
	(5)	ICTA s.135(7) (part).
	(6)	ICTA s.135(7) (part); Annex 1, Change 122.
478		
	(1)	ICTA s.135(1) (part), (6) (part), s.187A(4) (part).
	(2)	ICTA s.135(5) (part), s.187A(4) (part); Annex 1, Change 123.
	(3)	Annex 1, Change 123.
479		
	(1)	ICTA s.135(3) (part).
	(2)	ICTA s.135(3) (part), (6) (part), s.185(8) (part).
	(3)	ICTA s.135(4) (part).
	(4)	Drafting.
480		
	(1)	ICTA s.135(3) (part).
	(2)	ICTA s.135(3) (part), (6) (part), s.185(8) (part).
	(3)	ICTA s.135(4) (part).
481		

	(1)	ICTA s.187A(1), (4) (part), (6) (part).
	(2)	ICTA s.187A(2).
	(3)	ICTA s.187A(3).
	(4)	SSCSOA 2001 s.4(3) (part).
	(5)	ICTA s.187A(6) (part), (7) (part).
482		
	(1)	SSCSOA 2001 s.4(2).
	(2)-(4)	SSCSOA 2001 s.4(1).
	(5)	SSCSOA 2001 s.4(3) (part).
483		
	(1)	ICTA s.135(8).
	(2)	ICTA s.136(5) (part).
484		
	(1)	Drafting.
	(2)	ICTA s.135(3) (part); Annex 1, Change 124.
	(3)	ICTA s.135(4) (part).
485		
	(1)-(4)	ICTA s.136(1).
	(5)	ICTA s.136(2); Annex 1, Change 125.
	(6)	ICTA s.136(3).
486		
	(1)	ICTA s.136(6) (part).
	(2)	ICTA s.136(6) (part); Annex 1, Change 158.
	(3)	ICTA s.136(6) (part).
	(4)	ICTA s.136(8).
	(5)	ICTA s.136(7).
487		
	(1)	
	“company”	Drafting.
	“director”	ICTA s.136(5)(b).
	“employee”	ICTA s.136(5)(c).
	“secondary Class 1 contributions”	ICTA s.187A(7) (part).

	“shares”	ICTA s.136(5) (part), s.140(3) (part).
	“the Contributions and Benefits Act”	ICTA s.187A(7) (part).
488	(2)	Drafting.
	(1)-(3)	Drafting.
	(4)	FA 2000 Sch.8, paras.1(1), 95(10), 96(5).
	(5)	Drafting.
489	(1)	FA 2000 Sch.8, para.77(1).
	(2), (3)	FA 2000 Sch.8, para.77(2).
490		FA 2000 Sch.8, para.78(1).
491		FA 2000 Sch.8, para.78(2).
492	(1)	FA 2000 Sch.8, para.83(1).
	(2)	FA 2000 Sch.8, para.83(2).
493	(1), (2)	FA 2000 Sch.8, para.89(1), (2).
	(3)	FA 2000 Sch.8, para.89(4) (part).
	(4)	FA 2000 Sch.8, para.89(3).
	(5)	FA 2000 Sch.8, para.89(4) (part).
494	(1), (2)	FA 2000 Sch.8, para.80(1).
	(3)	FA 2000 Sch.8, para.80(2).
495		FA 2000 Sch.8, para.80(3); Annex 1, Change 126.
496		FA 2000 Sch.8, para.91.
497	(1)	FA 2000 Sch.8, para.81(7).
	(2)	FA 2000 Sch.8, para.86(6).
	(3)	FA 2000 Sch.8, para.93(6).
498	(1)	FA 2000 Sch.8, para.87(1).

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	(2)	FA 2000 Sch.8, para.87(2), (4) (part).
499		FA 2000 Sch.8, para.78(3); Annex 1, Change 127.
500		
	(1)	FA 2000 Sch.8, para.77(1).
	(2), (3)	FA 2000 Sch.8, para.77(2).
501		
	(1)-(5)	FA 2000 Sch.8, para.79(1).
	(6)	FA 2000 Sch.8, para.79(5).
	(7)	Drafting.
502		
	(1)	Drafting.
	(2), (3)	FA 2000 Sch.8, para.79(2).
	(4)	FA 2000 Sch.8, para.79(3).
	(5)	FA 2000 Sch.8, para.79(4) (part).
503		
	(1), (2)	FA 2000 Sch.8, para.84(1).
	(3)	FA 2000 Sch.8, para.84(2).
504		
	(1), (2)	FA 2000 Sch.8, para.85.
	(3)	Annex 2, Note 3.
505		
	(1)-(3)	FA 2000 Sch.8, para.81(1)-(3).
	(4)	FA 2000 Sch.8, para.81(4).
	(5)	Annex 2, Note 3.
	(6)	FA 2000 Sch.8, paras.81(5), (6), 82(1) (part).
506		
	(1)-(3)	FA 2000 Sch.8, para.86(1)-(3).
	(4)	FA 2000 Sch.8, para.86(4).
	(5)	Annex 2, Note 3.
	(6)	FA 2000 Sch.8, para.86(5).
507		
	(1), (2)	FA 2000 Sch.8, para.82(1) (part).
	(3)	Annex 2, Note 3.

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508		
	(1)	FA 2000 Sch.8, para.122(6).
	(2)	Annex 1, Change 128.
509		
	(1)	FA 2000 Sch.8, para.94.
	(2), (3)	FA 2000 Sch.8, para.94.
	(4), (5)	FA 2000 Sch.8, para.128.
510		
	(1)	FA 2000 Sch.8, para.95(1).
	(2), (3)	FA 2000 Sch.8, para.95(2).
	(4)-(7)	FA 2000 Sch.8, para.95(3)-(6).
511		
	(1)-(5)	FA 2000 Sch.8, para.95(7).
	(6)	FA 2000 Sch.8, para.95(8).
512		FA 2000 Sch.8, para.95(9).
513		
	(1)-(4)	FA 2000 Sch.8, para.96(1).
	(5)	FA 2000 Sch.8, para.96(1),(2).
514		
	(1)-(5)	FA 2000 Sch.8, para.96(3).
	(6)	FA 2000 Sch.8, para.96(4).
515		Drafting.
516		
	(1)-(3)	Drafting.
	(4)	ICTA s.187(2).
	(5)	Drafting.
517		ICTA s.185(1) (part).
518		ICTA s.185(2).
519		
	(1)	ICTA s.185(3) (part).
	(2), (3)	ICTA s.185(4); Annex 1, Change 129.
	(4), (5)	Drafting.
520		

	(1)	ICTA s.185(3) (part), (4).
	(2)	ICTA s.185(3) (part).
	(3)	Drafting.
521		
	(1)-(3)	Drafting.
	(4)	ICTA s.187(2).
	(5)	Drafting.
522		ICTA s.185(1) (part).
523		ICTA s.185(2).
524		
	(1)	ICTA s.185(3) (part), (5) (part).
	(2), (3)	ICTA s.185(5) (part); Annex 1, Change 129.
	(4), (5)	Drafting.
525		
	(1)	ICTA s.185(3) (part), (5).
	(2)	ICTA s.185(3) (part); Annex 2, Note 50.
526		
	(1)-(3)	ICTA s.185(6) (part).
	(4)	Drafting.
527		
	(1)-(3)	Drafting.
	(4)	FA 2000 Sch.14, para.1(1); drafting.
	(5)	Drafting.
528		FA 2000 Sch.14, paras.42(1), 43.
529		
	(1)	FA 2000 Sch.14, para.42(1).
	(2), (3)	FA 2000 Sch.14, para.42(2), (3).
530		FA 2000 Sch.14, para.44.
531		
	(1)	FA 2000 Sch.14, paras.45(1), 46(1).
	(2)	FA 2000 Sch.14, paras.45(2) (part), 46(2) (part).
	(3)	FA 2000 Sch.14, paras.45(3), 46(2) (part).
	(4)	FA 2000 Sch.14, paras.45(2) (part), 46(2) (part).

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532	(5)	FA 2000 Sch.14, paras.45(5), 46(3).
	(1)	FA 2000 Sch.14, para.53(1).
	(2)	FA 2000 Sch.14, para.53(2) (part).
	(3)	FA 2000 Sch.14, para.53(2A) (part), (2B) (part).
	(4), (5)	FA 2000 Sch.14, para.53(2)-(2B) (part), (2C).
	(6)	FA 2000 Sch.14, para.53(3).
533		Drafting.
534		
	(1)	FA 2000 Sch.14, para.47(1) (part); Annex 2, Note 51.
	(2)	FA 2000 Sch.14, para.48.
	(3)-(5)	FA 2000 Sch.14, para.47(2).
	(6)	Drafting.
535		
	(1)	FA 2000 Sch.14, para.47(1) (part).
	(2)	FA 2000 Sch.14, para.47(3) (part); Annex 1, Change 130.
	(3)	FA 2000 Sch.14, para.52(1).
	(4)	FA 2000 Sch.14, para.47(3) (part).
	(5)	Annex 1, Change 130.
	(6)	FA 2000 Sch.14, para.52(6).
536		
	(1)	FA 2000 Sch.14, para.47(1) (part).
	(2)	FA 2000 Sch.14, para.51(2), (5).
537		
	(1)	Drafting.
	(2)	FA 2000 Sch.14, paras.47(1) (part), 49(1) (part).
	(3)	FA 2000 Sch.14, paras.47(1) (part), 49(2).
	(4)	FA 2000 Sch.14, para.49(1) (part).
538		
	(1)	Drafting.
	(2)	FA 2000 Sch.14, para.50(1).
	(3)	FA 2000 Sch.14, para.50(2).
	(4)	FA 2000 Sch.14, para.50(3).

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539		
	(1)	FA 2000 Sch.14, para.51(1).
	(2)	FA 2000 Sch.14, para.51(3).
	(3)	FA 2000 Sch.14, para.51(4).
	(4)	FA 2000 Sch.14, para.51(2).
540		FA 2000 Sch.14, para.54(1); Annex 1, Change 131.
541		
	(1)	FA 2000 Sch.14, paras.54(2), 55(1).
	(2), (3)	FA 2000 Sch.14, para.55(2).
542		
	(1)	FA 1988 s.68(1) (part).
	(2)	FA 1988 s.68(1) (part).
	(3)	FA 1988 s.68(2) (part), (2A), (2B) (part).
	(4)	FA 1988 s.68(2B) (part).
	(5)	FA 1988 s.68(2) (part).
	(6)	FA 1988 s.68(2) (part).
	(7)	Drafting.
543		
	(1)	FA 1988 s.68(1A) (part).
	(2)	FA 1988 s.68(1A) (part).
544		
	(1)	FA 1988 s.68(1) (part), (1ZA), (1ZB) (part).
	(2)	FA 1988 s.68(1) (part), (1ZB) (part).
	(3)	FA 1988 s.68(1ZB) (part), (2) (part), (2A), (2B) (part), (2C) (part); Annex 2, Note 52.
	(4)	FA 1988 s.68(1ZB) (part), (2B) (part), (2C) (part).
	(5)	FA 1988 s.68(2) (part).
	(6)	FA 1988 s.68(2) (part).
	(7)	Drafting.
545		
	(1)	FA 1988 s.68(1ZB) (part), (1A) (part).
	(2)	FA 1988 s.68(1A) (part).
	(3)	FA 1988 s.68(5B) (part).

	(4)	FA 1988 s.68(5C) (part).
	(5)	FA 1988 s.68(5B) (part).
	(6)	FA 1988 s.68(5C) (part).
546		
	(1)	Drafting.
	(2)	FA 1988 s.68(3).
	(3)	FA 1988 s.68(3A) (part).
	(4)	FA 1988 s.68(3A) (part).
	(5)	FA 1988 s.68(3A) (part).
	(6)	FA 1988 s.68(3A) (part).
	(7)	FA 1988 s.68(3A) (part).
547		
	(1)	FA 1988 s.68(5A) (part).
	(2)	FA 1988 s.68(1ZB) (part), (5A) (part).
	(3)	FA 1988 s.68(5A) (part).
	(4)	FA 1988 s.68(5A) (part); Annex 2, Note 53.
	(5)	FA 1988 s.68(5A) (part).
	(6)	FA 1988 s.68(5A) (part).
	(7)	FA 1988 s.68(5A) (part).
548		
	(1)	
	“director”	FA 1988 s.68(5) (part); Annex 1, Change 132.
	“employee”	FA 1988 s.68(5) (part).
	“shares”	Annex 1, Change 132.
	“the employee offer”, “the public offer”	FA 1988 s.68(5) (part).
	(2)	Annex 1, Change 132.
	(3)	Drafting.
549	(1)-(3)	Drafting.
	(4), (5)	ICTA s.169(1) (part), Sch.8, para. 7(3), (12); Sch.9 para.40 (part); FA 1997 Sch.18, Pt.6(3) Note 3(b); FA 2000 Sch.8 para.21 (part), Sch.14 para.35 (part); Annex 2, Note 54.

550		ICTA Sch.8, para.7(5), Sch.9 para.40 (part); FA 1997 Sch.18, Pt.6(3) Note 3(b); FA 2000 Sch.8 para.21 (part), Sch.14 para.35 (part).
551		ICTA Sch.8, para.7(6), (7), Sch.9 para.40 (part); FA 1997 Sch.18, Pt.6(3) Note 3(b); FA 2000 Sch.8 para.21 (part), Sch.14 para.35 (part); Annex 1, Change 133.
552		ICTA Sch.8, para.7(9), Sch.9 para.40 (part); FA 1997 Sch.18, Pt.6(3) Note 3(b); FA 2000 Sch.8 para.21 (part), Sch.14 para.35 (part); drafting.
553		ICTA Sch.8, para.7(10), Sch.9 para.40 (part); FA 1997 Sch.18, Pt.6(3) Note 3(b); FA 2000 Sch.8 para.21 (part), Sch.14 para.35 (part).
554		ICTA Sch.8, para.7(11), Sch.9 para.40 (part); FA 1997 Sch.18, Pt.6(3) Note 3(b); FA 2000 Sch.8 para.21 (part), Sch.14 para.35 (part).
555	(1)	FA 1995 s.92(1) (part), (5) (part).
	(2)	FA 1995 s.92(1) (part).
	(3)	FA 1995 s.92(1) (part).
	(4)-(6)	Drafting.
556	(1)	FA 1995 s.92(2)(a); Annex 1, Change 134.
	(2)	Drafting.
557	(1)	FA 1995 s.92(4) (part).
	(2)	FA 1995 s.92(4) (part).
	(3)	FA 1995 s.92(5) (part).
	(4)	FA 1995 s.92(5) (part).
558	(1)	ICTA s.201AA(1); FA 1995 s.92(2)(b).
	(2)	ICTA s.201AA(8); FA 1995 s.92(2)(b).
	(3)	ICTA s.201AA(7), (9); FA 1995 s.92(2)(b).
559		ICTA s.201AA(2); FA 1995 s.92(2)(b).
560	(1)	Drafting.
	(2)	ICTA s.201AA(3)(a), (4); FA 1995 s.92(2)(b).
	(3)	ICTA s.201AA(3)(d); FA 1995 s.92(2)(b).

	(4)	ICTA s.201AA(3)(c); FA 1995 s.92(2)(b).
	(5)	ICTA s.201AA(3)(b); FA 1995 s.92(2)(b).
561		
	(1)	ICTA s.201AA(5); FA 1995 s.92(2)(b).
	(2)	ICTA s.201AA(5)(a); FA 1995 s.92(2)(b).
	(3)	ICTA s.201AA(5)(b); FA 1995 s.92(2)(b).
	(4)	ICTA s.201AA(6)(a), (b); FA 1995 s.92(2)(b).
	(5)	ICTA s.201AA(6)(b)(ii); FA 1995 s.92(2)(b).
	(6)	ICTA s.201AA(6)(b)(i); FA 1995 s.92(2)(b).
	(7)	Drafting.
562		Annex 2, Note 1; drafting.
563		FA 1995 s.92(4) (part), (9); drafting.
564		
	(1)	FA 1995 s.92(1).
	(2), (3)	Annex 2, Note 1; drafting.
565		Drafting.
566		The provisions on which this clause is based are very numerous and so are not separately acknowledged.
567		Drafting.
568		Drafting.
569		
	(1)	ICTA s.19(1) Sch. E paras.2, 3.
	(2), (3)	Drafting.
570		ICTA s.133.
571		FA 1989 s.41(1)(a), s.41(2).
572		Annex 1, Change 135.
573		
	(1)	ICTA s.18(1) Sch.D para.(a)(i) (part), (2), (3) Case V, s.58(1).
	(2), (3)	Drafting.
574		ICTA s.58(2).
575		ICTA s.65, s.68, s.584, s.585.
576		ICTA s.59(1).

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577		
	(1), (2)	ICTA s.19(1) Sch.E para.2, s.617(1) (a) (part).
	(3), (4)	Drafting.
578		FA 1989, s.41(1)(e), s.41(2).
579		Annex 1, Change 135.
580		
	(a)	ICTA s.597(1).
	(b)	ICTA s.597(3).
581		FA 1989 s.41(1)(d), s.41(2).
582		Annex 1, Change 135.
583		
	(1)	Drafting.
	(2)	ICTA s.599A(9) (part).
	(3)	ICTA s.600(1) (part), (2) (part).
	(4)	ICTA s.600(1) (part).
	(5)	ICTA s.600(1) (part).
	(6)	ICTA s.600(3) (part).
	(7)	ICTA s.600(4).
584		ICTA s.600(2) (part), (4).
585		ICTA s.600(2) (part).
586		
	(1)	ICTA s.600(1) (part), s.611, s.612(1) (part).
	(2)	ICTA s.612(2).
	(3)	ICTA s.612(2A).
	(4)	ICTA s.611AA.
	(5)	Drafting.
587		
	(1)	ICTA s.607(1)-(3); Annex 1, Change 136.
	(2)	ICTA s.607(3) (b) (i).
	(3)	ICTA s.607(4).
588		
	(1)	ICTA s.612(1) (part), s.659D(1).

	(2)	ICTA s.612(1) (part).
589		ICTA s.612(3).
590		ICTA s.608(4).
591		ICTA s.608(4).
592		Annex 1, Change 135.
593		
	(1)	ICTA s.600(1) (part), (2).
	(2)	ICTA s.599A(9).
	(3)	ICTA s.600(4).
	(4)	Drafting.
594		
	(1)	ICTA s.608(1) (part).
	(2)	ICTA s.608(1) (part).
595		ICTA s.648A(1).
596		Annex 1, Change 137.
597		Annex 1, Change 135.
598		ICTA s.643(5) (part).
599		ICTA s.643(5).
600		Annex 1, Change 135.
601		
	(1)	Drafting.
	(2)	ICTA s.647(1).
	(3)	Drafting.
	(4)	ICTA s.647(2) (a).
	(5)	ICTA s.647(2)(b) (part).
	(6)	ICTA s.647(2)(b) (part).
	(7)	ICTA s.647(4).
602		ICTA s.647(3).
603		ICTA s.647(3).
604		ICTA s.630(1).
605		ICTA s.18(1) Sch.D para. (b) (part), (2), (3) Case III.
606		
	(a)	ICTA s.620, s.621; drafting.

	(b)	ICTA s.622(3); drafting.
607		ICTA s.64.
608		ICTA s.59(1).
609		ICTA s.18(1) Sch.D para.(a)(i) (part), (2), (3) Cases III and V.
610	(1), (2)	ICTA s.18(1) Sch.D para.(a)(i) (part), (2), (3) Cases III and V.
	(3)	Drafting.
	(4)	Drafting.
611	(1), (2)	ICTA s.18(1) Sch.D para.(a)(i) (part), (2), (3) Cases III and V.
	(3)	Drafting.
	(4)	Drafting.
612	(1)	Drafting.
	(2)	ICTA s.64.
613	(1)	Drafting.
	(2), (3)	ICTA s.65, s.68, s.584, s.585.
	(4)	Annex 1, Change 138.
614		ICTA s.59(1).
615	(1)-(6)	ICTA s.19(1) Sch.E para.4.
	(7)	ICTA s.133(2).
616		FA 1989 s.41(1)(a), (2).
617		ICTA s.196.
618		Annex 1, Change 135.
619		ICTA s.613(3).
620		Drafting.
621		ICTA s.613(3).
622		Annex 1, Change 135.

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623		
	(1)	Annex 1, Change 139.
	(2)	ICTA s.599A(1) (part).
	(3)	ICTA s.599A(1) (part).
	(4)	ICTA s.599A(1) (part).
	(5)	ICTA s.599A(9) (part).
	(6)	ICTA s.599A(10) (part).
624		ICTA s.599A(5).
625		ICTA s.599A(5), (8).
626		
	(1)	ICTA s.599A(5).
	(2)	ICTA s.599A(6).
627		Drafting.
628		
	(1)	ICTA s.611A(1), s.612(1); drafting.
	(2)	ICTA s.612(1).
	(3)	ICTA s.599A(10).
	(4)	Drafting.
629		
	(1)	ICTA s.616(3) (part).
	(2)	ICTA s.616(3) (part).
	(3)	Drafting.
630		
	(1)	ICTA s.616(4) (part).
	(2)	ICTA s.616(3); drafting.
631		ICTA s.65, s.68; drafting.
632		ICTA s.59(1).
633		ICTA s.58(2), s.133(1).
634		
	(1)	Drafting.
	(2)	FA 1989 s.41(1)(b), (2).
635		

	(1)	Drafting.
	(2), (3)	ICTA s.65, s.68, s.584, s.585; drafting.
	(4)	Drafting.
636		ICTA s.59; drafting; Annex 1, Change 135.
637		ICTA s.189; Annex 1, Change 140; Annex 2, Note 28.
638		ICTA s.317; Annex 2, Note 28: this Note also affects the other provisions of Chapter 17.
639		ICTA s.318(1), (2).
640		ICTA s.318(3).
641		
	(1)	ICTA s.315(1), (2); Annex 1, Change 141.
	(2)	ICTA s.315(3).
642		ICTA s.330.
643		ICTA s.616(1), (2), (4) (part).
644		ESC A62; Annex 1, Change 142.
645		ICTA s.617(1)(b).
646		ESC A6; Annex 1, Change 69.
647		
	(1)	ICTA s.615(1); drafting; Annex 2, Note 28: this Note also affects the other provisions of Chapter 18.
	(2)	ICTA s.615(1).
	(3)	ICTA s.615(7) (part).
	(4)	Drafting.
648		
	(1)	ICTA s.615(1), s.615(2)(f).
	(2)	ICTA s.615(2)(f).
649		
	(1)	ICTA s.615(1), s.615(2)(b).
	(2)	ICTA s.615(2)(b).
	(3)	ICTA s.615(2)(b), s.615(5).
	(4)	ICTA s.615(8)(a).
	(5)	ICTA s.615(7) (part).
650		
	(1)	ICTA s.615(1), 615(2)(c).

	(2)	ICTA s.615(2)(c), 615(8)(c).
651		
	(1)	ICTA s.615(1), s.615(2)(d).
	(2)	ICTA s.615(4).
	(3)	ICTA s.615(7).
	(4)	ICTA s.615(4), (7).
652		
	(1)	ICTA s.615(1), s.615(2)(e).
	(2)	ICTA s.615(2)(e) (part).
	(3)	Drafting.
	(4)	ICTA s.615(2)(e) (part), s.615(8)(c).
	(5)	ICTA s.615(2)(e) (part), s.615(8)(c).
	(6), (7)	ICTA s.615(8)(b).
	(8)	Drafting.
653		
	(1)	ICTA s.615(1), s.615(2)(g).
	(2)	ICTA s.615(2)(g).
	(3)	ICTA s.615(7) (part).
654		
	(1)	ICTA s.615(1), s.615(2)(a).
	(2)	ICTA s.615(2)(a), s.615(8)(c).
	(3)	ICTA s.615(4).
	(4)	ICTA s.615(7) (part).
655		Drafting.
656		The provisions on which this clause is based are very numerous and so are not separately acknowledged.
657		Drafting.
658		Drafting.
659		Drafting.
660		ICTA s.150(c), (d), (e), s.151(1), s.151A(1), s.617(1); FA 1994 s.139(1), (5); Annex 1, Change 143.
661		FA 1989 s.41(1), (2); FA 1994 s.139(3).
662		Annex 1, Change 135.

663		FA 1994 s.139(2), (5); Annex 2, Note 28: this Note also affects the other provisions of Chapter 4.
664	(1)	ICTA s.617(1)(a); FA 1994 s.139(1)(a), (5).
	(2)	FA 1994 s.139(6).
665	(1)	ICTA s.151(1)(b).
	(2)	ICTA s.151(2).
666		ICTA s.617(2)(ad).
667		ICTA s.151(3).
668		ICTA s.151(5), (7); Annex 1, Change 144.
669	(1)	ICTA s.151(2),(7).
	(2)	ICTA s.151(9).
	(3)	Drafting.
670		ICTA s.617(2)(ad).
671		ICTA s.151A(2).
672		ICTA s.151A(3); drafting.
673	(1)	Drafting.
	(2)	ICTA s.151A(6).
	(3)	ICTA s.151A(4).
	(4)	ICTA s.151A(8).
674	(1)	Drafting.
	(2)	ICTA s.151A(7).
	(3)	ICTA s.151A(5).
675	(1)	ICTA s.151A(9).
	(2)	ICTA s.151A(9).
676		ICTA s.617(1)(b); FA 1994 s.139(1)(b).
677		

	(1)	ICTA s.617(1)(a), (2); drafting; Annex 2, Note 28.
	Table B	ICTA s.617(1)(a), (2), s.617A; drafting.
	(2), (3)	Drafting.
678		Annex 1, Change 145.
679		ICTA s.65, s.68, s.584, s.585; drafting.
680		ICTA s.59.
681		
	(1), (2)	Annex 1, Change 146; Annex 2, Note 28.
	(3)	Drafting.
682		Drafting.
683		
	(1)	Drafting; Annex 2, Note 55.
	(2)	Drafting.
	(3)	Drafting.
	(4)	ICTA s.607(3)(b)(iv).
	(5)	Drafting.
684		
	(1)	ICTA s.203(2) (part).
	(2)	ICTA s.203(2) (part), (10), s.203L(4), s.206A(6), Sch.11 para.15; Annex 1, Change 147; Annex 2, Note 56.
	(3)	ICTA s.203(3).
	(4)	ICTA s.203(9).
	(5)	ICTA s.203(5).
	(6)	ICTA s.203(1) (part); Annex 2, Note 57.
	(7)	ICTA s.203(2) (part).
	(8)	ICTA s.203L(3); drafting.
685		
	(1)	ICTA s.203(6); drafting.
	(2)	ICTA s.203(7).
	(3)	ICTA s.203(8).
686		
	(1)	ICTA s.203A(1), (2), (4).
	(2)	ICTA s.203A(3).

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	(3)	ICTA s.202B(5), s.203A(5).
	(4)	ICTA s.202B(6), s.203A(5).
687		
	(1)	ICTA s.203B(1).
	(2)	ICTA s.203B(2); Annex 2, Note 58.
	(3)	ICTA s.203B(3).
	(4)	ICTA s.203B(4).
688		
	(1)	ICTA s.203L(1A).
	(2)	ICTA s.203L(1B).
	(3)	ICTA s.203L(1C) (part).
689		
	(1)	ICTA s.203C(1); Annex 2, Note 58.
	(2)	ICTA s.203C(2).
	(3)	ICTA s.203C(3); Annex 1, Change 148.
	(4)	ICTA s.203C(3A).
	(5)	ICTA s.203C(3B), (5) (part).
	(6)	ICTA s.203C(4).
690		
	(1)	ICTA s.203D(1).
	(2)	ICTA s.203D(2); Annex 1, Changes 148 and 149.
	(3)	ICTA s.203D(3); Annex 1, Change 148.
	(4)	ICTA s.203D(4).
	(5)	ICTA s.203D(5).
	(6)	ICTA s.203D(6).
	(7)	ICTA s.203D(7).
	(8)	ICTA s.203D(8).
	(9)	ICTA s.203D(9).
	(10)	Annex 1, Change 149.
691		
	(1)	ICTA s.203E(1); Annex 2, Note 58.
	(2)	ICTA s.203E(2).
	(3)	ICTA s.203E(3).

	(4)	ICTA s.203E(4).
	(5)	ICTA s.203E(5).
692	(1)	Income Tax (Employments) Regulations 1993 (S.I. 1993/744), reg.5(1); Annex 1, Change 150.
	(2)	Income Tax (Employments) Regulations 1993 (S.I. 1993/744), reg.5(2); Annex 1, Change 150.
	(3)	Income Tax (Employments) Regulations 1993 (S.I. 1993/744), reg.5(3); Annex 1, Change 150.
	(4)	Income Tax (Employments) Regulations 1993 (S.I. 1993/744), reg.5(4), (5); Annex 1, Change 150.
693	(1)	ICTA s.203I(1).
	(2)	Income Tax (Employments) (Notional Payments) Regulations 1994 (S.I. 1994/1212), reg.5(1), (2).
	(3)	Income Tax (Employments) (Notional Payments) Regulations 1994 (S.I. 1994/1212), reg.5(1), (3).
	(4)	ICTA s.203I(2).
	(5)	ICTA s.203I(3).
694	(1)	ICTA s.203G(1).
	(2)	ICTA s.203G(2).
	(3)	ICTA s.203G(3).
	(4)	ICTA s.203G(4).
	(5)	Income Tax (Employments) (Notional Payments) Regulations 1994 (S.I. 1994/1212), reg.6(1)-(3).
	(6)	Income Tax (Employments) (Notional Payments) Regulations 1994 (S.I. 1994/1212), regs.2(1) (part), 6(4).
	(7)	ICTA s.203G(5).
695	(1)	ICTA s.203H(1).
	(2)	Income Tax (Employments) (Notional Payments) Regulations 1994 (S.I. 1994/1212), reg.4.
	(3)	ICTA s.203H(3).
696	(1)	ICTA s.203F(1).

697	(2)	ICTA s.203F(3).
	(1)	ICTA s.203FA(1) (part).
	(2)	ICTA s.203FA(1) (part), (2).
	(3)	ICTA s.203FA(3).
	(4)	Income Tax (Employments) (Notional Payments) Regulations 1994 (S.I. 1994/1212), reg.3B.
698	(5)	ICTA s.203FA(4).
	(1)	ICTA s.203FB(1).
	(2)	ICTA s.203FB(10).
	(3)	ICTA s.203FB(4).
	(4)	ICTA s.203FB(7).
	(5)	ICTA s.203FB(10).
699	(1)	ICTA s.203FB(1).
	(2)	ICTA s.203FB(10).
	(3)	ICTA s.203FB(5).
	(4)	ICTA s.203FB(6).
	(5)	ICTA s.203FB(7).
	(6)	ICTA s.203FB(10).
700	(1)	ICTA s.203FB(1).
	(2)	ICTA s.203FB(2).
	(3)	ICTA s.203FB(3); Annex 1, Change 151.
	(4)	ICTA s.203FB(6A); Annex 1, Change 151.
	(5)	ICTA s.203FB(8).
	(6)	ICTA s.203FB(9); Annex 1, Change 152.
	(7)	ICTA s.203FB(10) (part).
	(8)	ICTA s.203FB(10) (part).
701	(1)	ICTA s.203F(5).

	(2)	ICTA s.203F(4); Income Tax (Employments) (Notional Payments) Regulations 1994 (S.I. 1994/1212), regs. 3(1), 3(2) (part).
	(3)	Income Tax (Employments) (Notional Payments) Regulations 1994 (S.I. 1994/1212), reg.3(2), reg.3B(2) (part).
	(4), (5)	Income Tax (Employments) (Notional Payments) Regulations 1994 (S.I. 1994/1212), reg.3(3) (part), reg 3B(3) (part).
702		
	(1)	ICTA s.203F(2); Income Tax (Employments) (Notional Payments) Regulations 1994 (S.I. 1994/1212), reg.3A.
	(2)	ICTA s.203F(3A).
	(3)	ICTA s.203K(4).
	(4)	ICTA s.203F(3B).
	(5)	ICTA s.203F(3C).
	(6)	ICTA s.203F(6); Annex 2, Note 59.
703		ICTA s.206A(1); drafting.
704		
	(1)	ICTA s.206A(2); drafting; Annex 1, Change 158.
	(2)	ICTA s.206A(8).
705		ICTA s.206A(3).
706		ICTA s.206A(4).
707		ICTA s.206A(9).
708		
	(1), (2)	ICTA s.204; Annex 2, Note 60.
	(3)	Drafting.
709		ICTA s.206; Annex 2, Note 61.
710		
	(1)	ICTA s.203J(1) (part).
	(2)	ICTA s.203J(2).
	(3)	ICTA s.203J(3) (part).
	(4)	ICTA s.203J(3) (part).
	(5)	ICTA s.203J(4).
	(6)	ICTA s.203J(5); Annex 1, Change 153.

	(7)	Income Tax (Employments) (Notional Payments) Regulations 1994 (S.I. 1994/1212), regs.7, 8.
	(8)	Income Tax (Employments) (Notional Payments) Regulations 1994 (S.I. 1994/1212), reg.2(1) (part).
711		ICTA s.205(4); Annex 2, Note 62.
712		
	(1)	ICTA s.203L(1).
	(2)	Drafting; Annex 2, Note 1.
713		
	(1)	ICTA s.202(1) (part), (5) (part).
	(2)	ICTA s.202(1) (part).
	(3)-(5)	ICTA s.202(2); Annex 1, Change 154.
714		
	(1)	ICTA s.202(3) (part), (5) (part), (6).
	(2)	ICTA s.202(3) (part), (4) (part), (11); Annex 1, Changes 155 and 158.
	(3)	ICTA s.202(4) (part); Annex 1, Change 158.
715		
	(1)	ICTA s.202(8) (part); Annex 1, Change 158.
	(2)	ICTA s.202(8) (part).
	(3)	ICTA s.202(9), (10); Annex 1, Changes 156 and 158.
716		
	(1)	ICTA s.200A(6) (part), Sch.11A para.24(10).
	(2)	ICTA s.200A(6) (part), Sch.11A para.24(10), ESC A22, ESC A57, ESC A70A, ESC A70B; Annex 1, Changes 29, 56, 59, 78, 79 and 96.
	(3)	ICTA s.200A(6) (part).
	(4)	ICTA Sch.11A para.24(11).
717		
	(1)	ICTA s.828(1) (part).
	(2)	ESC A25; Annex 1, Change 4.
	(3)	ICTA s.828(3) (part).
	(4)	Annex 1, Change 85.

718		ICTA ss.140(2), 140H(9), 146(11) (part), 155(7) (part), 161(3) (part), 162(10) (part), 165(6) (part), 187(6), 200B(7), 200C(8), 203B(5), 203C(5), 203L(1C) (part), 596A(16), 596B(10), Sch.7 para 4(4) (part); FA 1988 s.87(3); FA 1995 s.92(4) (part); FA 2000 Sch.8 para.129(2), Sch.12 para.19(1) (part), Sch.14 para.71(2); ESC A70A; Annex 1 Changes 59 and 148.
719		ICTA s.140F(7), 187(2) (part), Sch.11 para.8(2) (part), Sch.12AA para.4(2) (part); FA 1988 s.87(3) (part); FA 2000 Sch.8 para.129(1) (part), Sch.14 paras.13(3), 15(2) (part), 59(3); Annex 1, Changes 133 and 157.
720	(1)	FA 2000 Sch.8 para.124, Sch.12 para.20, Sch 14 para.68; Annex 1, Change 158.
	(2)	Drafting.
721	(1)	Drafting; ICTA s.203F(4) (part), s.203FB(9) (part).
	“cash voucher”	
	“credit-token”	Drafting, ICTA s.142(4), s.158(3) (part), s.203F(4) (part), s.203FB(9) (part), s.203H(4).
	“foreign employer”	ICTA s.192(1) (part), s.193(2) (part), (5) (b), s.596(2)(b) (part).
	“non-cash voucher”	Drafting, ICTA s.141(7) (part), s.158(3) (part), s.197G(6) (part), s.203F(4) (part), s.203FB(9) (part), s.203G(2) (part).
	“the normal self-assessment filing date”	Drafting.
	“personal representative-s”	Drafting; Annex 1, Change 159.
	“tax year”	Drafting; ICTA s.168(13), s.832(1) (“year of assessment”); FA 2000 Sch.8 para.129(1), Sch.14 para.71(1).
	“the tax year 2003 – 04”	Drafting; ICTA s.832(1).
	(2)	Drafting.
	(3)	Drafting.
	(4)	ICTA s.144(5) (part), s.149(3) (part), s.157(3) (part), s.159AA(3) (part), s.159AC(3) (part); drafting.

(5)	ICTA s.145(8) (part), s.168(4), s.191B(16) (part), s.197G(6) (part), s.200AA(4), s.203F(6) (part), Sch.11A para.26; FA 2000 Sch.12 para.21(3) (part); drafting; Annex 2, Note 39.
(6)	ICTA s.831(4).
(7)	Drafting.
722	Consequential amendments.
723	Commencement and transitional provisions and savings.
724	Repeals and revocations.
725	Citation.
Sch.1	Drafting.
Sch.2	
para.1	Drafting.
para.2	FA 2000 Sch.8, para.1(1), (4); drafting.
para.3	FA 2000 Sch.8, para.1(2), (3).
para.4	FA 2000 Sch.8, para.2; drafting.
para.5	FA 2000 Sch.8, para.3(1), (2) (part), (3).
para.6	FA 2000 Sch.8, para.6.
para.7	FA 2000 Sch.8, para.7.
para.8	FA 2000 Sch.8, para.8.
para.9	FA 2000 Sch.8, para.9; drafting.
para.10	FA 2000 Sch.8, para. 10.
para.11	FA 2000 Sch.8, para. 11.
para.12	FA 2000 Sch.8, para.12.
para.13	Drafting.
para.14	FA 2000 Sch.8, para.13.
para.15	FA 2000 Sch.8, para.14(1); drafting.
para.16	FA 2000 Sch.8, para.14(2)-(5).
para.17	FA 2000 Sch.8, para.14(1A), (1B).
para.18	FA 2000 Sch.8, para.16; Annex 1, Change 160.
para.19	FA 2000 Sch.8, para.15.
para.20	FA 2000 Sch.8, para.17.
para.21	FA 2000 Sch.8, paras.18, 19 (part).

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para.22	FA 2000 Sch.8, para.20; drafting.
para.23	FA 2000 Sch.8, para.21.
para.24	FA 2000 Sch.8, para.22.
para.25	FA 2000 Sch.8, para.59.
para.26	FA 2000 Sch.8, para.60.
para.27	FA 2000 Sch.8, para.61.
para.28	FA 2000 Sch.8, para.62.
para.29	FA 2000 Sch.8, para.67.
para.30	FA 2000 Sch.8, para.63.
para.31	FA 2000 Sch.8, para.64.
para.32	FA 2000 Sch.8, paras.65(1)-(5) 87(2).
para.33	FA 2000 Sch.8, para.66.
para.34	FA 2000 Sch.8, paras.23, 25.
para.35	FA 2000 Sch.8, para.24.
para.36	FA 2000 Sch.8, para.31.
para.37	FA 2000 Sch.8, para.32.
para.38	FA 2000 Sch.8, para.26.
para.39	FA 2000 Sch.8, para.27.
para.40	FA 2000 Sch.8, para.28; Annex 1, Change 161.
para.41	FA 2000 Sch.8, para.29.
para.42	FA 2000 Sch.8, paras.30, 118(2) (part), (4); Annex 2, Note 64.
para.43	FA 2000 Sch.8, paras.33, 39(2), 48; drafting; Annex 2, Note 65.
para.44	FA 2000 Sch.8, para.34; Annex 1, Change 162.
para.45	FA 2000 Sch.8, para.35; Annex 2, Note 65.
para.46	FA 2000 Sch.8, para.36.
para.47	FA 2000 Sch.8, para.37.
para.48	FA 2000 Sch.8, para.38.
para.49	FA 2000 Sch.8, para.39(1), (3), (4).
para.50	FA 2000 Sch.8, para.40.
para.51	FA 2000 Sch.8, para.41; Annex 1, Change 163.
para.52	FA 2000 Sch.8, para.42.
para.53	FA 2000 Sch.8, paras.3(2), 43.

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para.54	FA 2000 Sch.8, para.44.
para.55	FA 2000 Sch.8, para.45.
para.56	FA 2000 Sch.8, para.46.
para.57	FA 2000 Sch.8, para.47.
para.58	FA 2000 Sch.8, para.49.
para.59	FA 2000 Sch.8, para.50.
para.60	FA 2000 Sch.8, para.51.
para.61	FA 2000 Sch.8, para.52.
para.62	FA 2000 Sch.8, paras.53(1), (2), (4), 56(5).
para.63	Drafting.
para.64	FA 2000 Sch.8, para.54.
para.65	FA 2000 Sch.8, para.55; Annex 2, Note 66.
para.66	FA 2000 Sch.8, para.56(1)-(4).
para.67	FA 2000 Sch.8, para.57.
para.68	FA 2000 Sch.8, para.58.
para.69	FA 2000 Sch.8, para.53(3).
para.70	Drafting.
para.71	FA 2000 Sch.8, para.68.
para.72	FA 2000 Sch.8, para.71(1), (2).
para.73	FA 2000 Sch.8, para.71(3).
para.74	FA 2000 Sch.8, para.71(4).
para.75	FA 2000 Sch.8, para.70, 129(1) (part).
para.76	FA 2000 Sch.8, para.69.
para.77	FA 2000 Sch.8, para.72(1).
para.78	FA 2000 Sch.8, para.76; Annex 2, Note 65.
para.79	FA 2000 Sch.8, para.73.
para.80	FA 2000 Sch.8, paras.75, 90, 92(3), 93(1) (part), (4).
para.81	FA 2000 Sch.8, para.4; Annex 1, Change 164.
para.82	FA 2000 Sch.8, para.5.
para.83	FA 2000 Sch.8, para.118(1),(7); drafting.
para.84	FA 2000 Sch.8, para.118(2) (part), (3), (5), (6); Annex 2, Note 65.
para.85	FA 2000 Sch.8, para.119.

para.86	FA 2000 Sch.8, para.115(1), (2); Annex 2, Note 67.
para.87	FA 2000 Sch.8, para.115(3)-(8).
para.88	FA 2000 Sch.8, para.116(1)-(4).
para.89	FA 2000 Sch.8, para.120.
para.90	FA 2000 Sch.8, para.121(1)-(9); Annex 1, Change 165.
para.91	FA 2000 Sch.8, para.127.
para.92	FA 2000 Sch.8, para.125.
para.93	FA 2000 Sch.8, para.117(1)-(3).
para.94	FA 2000 Sch.8, para.126.
para.95	FA 2000 Sch.8, para.123.
para.96	FA 2000 Sch.8, para.122(1), (2).
para.97	FA 2000 Sch.8, para.122(3)-(5), (7).
para.98	FA 2000 Sch.8, para.87(4).
para.99	FA 2000 Sch.8, paras. 65(6), 72(2), 79(4) (part), 87(3), 116(5), 129(1) (part), (3), (4).
Sch.3	
para.1	Drafting.
para.2	Drafting, ICTA Sch.9, paras.8 (part), 15(1) (part), 18 (part), 19 (part), 20 (part), 21(1) (part), 22 (part), 23 (part).
para.3	ICTA Sch.9, para.1(3), (4).
para.4	ICTA Sch.9, para.1(1) (part).
para.5	ICTA Sch.9, para.2(1).
para.6	ICTA Sch.9, paras.2(3)(a), 26(1) (part); Annex 1, Change 166.
para.7	ICTA Sch.9, para.26(1) (part), (2).
para.8	ICTA Sch.9, para.2(3)(b), (4).
para.9	ICTA Sch.9, paras.1(1) (part), 7 (part).
para.10	ICTA Sch.9, para.26(3); drafting, Annex 2, Note 68.
para.11	ICTA s.187(3) (part), (4), Sch.9, para.8; drafting.
para.12	ICTA s.187(3) (part); drafting.
para.13	ICTA Sch.9, para.38(1)-(3); Annex 1, Change 167.
para.14	ICTA s.187(3) (part), s.417(3) (part), (4).
para.15	ICTA Sch.9, para.40.

para.16	ICTA Sch.9, para.37(1), (3), (4).
para.17	ICTA Sch.9, paras. 7 (part), 9(1); drafting.
para.18	ICTA Sch.9, para.10.
para.19	ICTA Sch.9, para.11.
para.20	ICTA Sch.9, para.12(1) (part).
para.21	ICTA Sch.9, paras.12(1) (part), (1A), (2), (3), 13(1), (2); Annex 1, Change 168; Annex 2, Note 44.
para.22	ICTA Sch.9, para.14(1), (3).
para.23	ICTA Sch.9, para.1(1) (part).
para.24	ICTA Sch.9, para.16(1); Annex 1, Change 158.
para.25	ICTA Sch.9, para.24.
para.26	ICTA Sch.9, para.17 (part).
para.27	ICTA Sch.9, para.1(1) (part).
para.28	ICTA Sch.9, para.25; Annex 1, Changes 158 and 169.
para.29	ICTA Sch.9, para.22 (part).
para.30	ICTA Sch.9, paras.17 (part), 22 (part); drafting.
para.31	ICTA Sch.9, para.8A.
para.32	ICTA Sch.9, para.18.
para.33	ICTA Sch.9, paras.20, 22 (part); drafting.
para.34	ICTA Sch.9, paras.19, 21(1)(e), 22 (part); drafting.
para.35	ICTA s.187(2) (part), Sch.9, para.23; drafting.
para.36	ICTA Sch.9, para.21(1) (part).
para.37	ICTA Sch.9, para.21(1) (part), (2); drafting.
para.38	ICTA Sch.9, para.15(1) (part), (2).
para.39	ICTA Sch.9, para.15(1) (part), (3), (4); drafting.
para.40	ICTA Sch.9, para.1(1) (part), (2); Annex 1, Changes 158 and 170.
para.41	ICTA Sch.9, para.5 (part); Annex 1, Changes 158 and 171.
para.42	ICTA Sch.9, para.3(1) (part); Annex 1, Changes 158 and 170.
para.43	ICTA Sch.9, para.4; Annex 1, Changes 158 and 170.
para.44	ICTA Sch.9, para.5 (part); Annex 1, Changes 158 and 171.

	para.45	ICTA Sch.9, para.6; Annex 1, Changes 158 and 172.
	para.46	ESC B27; Annex 1, Change 173.
	para.47	ICTA s.187(2) (part).
	para.48	ICTA s.187(2) (part), (7).
Sch.4	para.1	Drafting.
	para.2	Drafting, ICTA Sch.9, paras.8 (part), 15(1) (part), 27(2) (part).
	para.3	ICTA Sch.9, para.1(3), (4).
	para.4	ICTA Sch.9, para.1(1) (part).
	para.5	ICTA Sch.9, para.2(1).
	para.6	ICTA Sch.9, para.28(1), (3).
	para.7	ICTA Sch.9, paras.1(1) (part), 7 (part).
	para.8	ICTA Sch.9, para.27(1) (part), (4).
	para.9	ICTA s.187(3) (part), (4), Sch.9, para.8; drafting.
	para.10	ICTA s.187(3) (part); drafting.
	para.11	ICTA Sch.9, para.38(1)-(3); Annex 1, Change 167.
	para.12	ICTA s.187(3) (part), s.417(3) (part), (4).
	para.13	ICTA Sch.9, para.40.
	para.14	ICTA Sch.9, para.37(1), (3), (4).
	para.15	ICTA Sch.9, paras. 7 (part), 9(1); drafting.
	para.16	ICTA Sch.9, para.10.
	para.17	ICTA Sch.9, para.11.
	para.18	ICTA Sch.9, para.12(1) (part).
	para.19	ICTA Sch.9, paras.12(1) (part), (1A) (2), (3), 13; Annex 1, Change 168; Annex 2, Note 44.
	para.20	ICTA Sch.9, para.14(1), (3).
	para.21	ICTA Sch.9, para.1(1) (part); drafting.
	para.22	ICTA Sch.9, para.29(1), (7); Annex 1, Changes 158 and 169.
	para.23	ICTA Sch.9, para.27(2) (part).
	para.24	ICTA Sch.9, para.27(1) (part).
	para.25	ICTA Sch.9, para.27(2) (part).
	para.26	ICTA Sch.9, para.15(1) (part), (2).

	para.27	ICTA Sch.9, para.15(1) (part), (3), (4); drafting.
	para.28	ICTA Sch.9, para.1(1) (part), (2); Annex 1, Changes 158 and 170.
	para.29	ICTA Sch.9, para.5 (part); Annex 1, Changes 158 and 171.
	para.30	ICTA Sch.9, para.3(1) (part); Annex 1, Changes 158 and 170.
	para.31	ICTA Sch.9, para.4; Annex 1, Changes 158 and 170.
	para.32	ICTA Sch.9, para.5 (part); Annex 1, Changes 158 and 171.
	para.33	ICTA Sch.9, para.6; Annex 1, Changes 158 and 172.
	para.34	ESC B27; Annex 1, Change 173.
	para.35	ICTA s.187(2) (part).
	para.36	ICTA s.187(2) (part), (7).
Sch.5		
	para.1	FA 2000 Sch.14, para 1(1), (2); drafting.
	para.2	FA 2000 Sch.14, para.1(3).
	para.3	FA 2000 Sch.14, para.8; drafting.
	para.4	FA 2000 Sch.14, para.9.
	para.5	FA 2000 Sch.14, para.10(1), (2), (3), (6), (7), (8).
	para.6	FA 2000 Sch.14, para.10(4), (5), (6), (7), (8).
	para.7	FA 2000 Sch.14, para.11.
	para.8	FA 2000 Sch.14, para.12; drafting.
	para.9	FA 2000 Sch.14, para.13(1), (2).
	para.10	FA 2000 Sch.14, para.14.
	para.11	FA 2000 Sch.14, para.15 (part); Annex 1, Change 174.
	para.12	FA 2000 Sch.14, para.16.
	para.13	FA 2000 Sch.14, para.17(1), (4) (part), (7); drafting.
	para.14	FA 2000 Sch.14, para.17(2), (3), (4) (part), (5), (6), (7).
	para.15	FA 2000 Sch.14, para.18.
	para.16	FA 2000 Sch.14, para.19.
	para.17	FA 2000 Sch.14, para.20.
	para.18	FA 2000 Sch.14, para.21; Annex 1, Change 175.
	para.19	FA 2000 Sch.14, para.22.

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para.20	FA 2000 Sch.14, para.23.
para.21	FA 2000 Sch.14, para.24.
para.22	FA 2000 Sch.14, para.25.
para.23	FA 2000 Sch.14, para.26.
para.24	FA 2000 Sch.14, para.27; drafting.
para.25	FA 2000 Sch.14, para.28.
para.26	FA 2000 Sch.14, para.29(1), (2), (3), (4) (part); Annex 1, Change 176.
para.27	FA 2000 Sch.14, para.29(5), (6).
para.28	FA 2000 Sch.14, para.30(1), (2), (4).
para.29	FA 2000 Sch.14, para.31.
para.30	FA 2000 Sch.14, paras.30(3), 32, 33 (part).
para.31	FA 2000 Sch.14, para.34; drafting.
para.32	FA 2000 Sch.14, para.35.
para.33	FA 2000 Sch.14, para.36.
para.34	FA 2000 Sch.14, para.37; drafting.
para.35	FA 2000 Sch.14, para.38.
para.36	FA 2000 Sch.14, para.39.
para.37	FA 2000 Sch.14, para.40.
para.38	FA 2000 Sch.14, para.41.
para.39	FA 2000 Sch.14, para.59(1), (2).
para.40	FA 2000 Sch.14, para.60.
para.41	FA 2000 Sch.14, para.61; Annex 1, Change 177.
para.42	FA 2000 Sch.14, para.62.
para.43	FA 2000 Sch.14, para.63; Annex 1, Change 177.
para.44	FA 2000 Sch.14, para.2; drafting.
para.45	FA 2000 Sch.14, para.3; Annex 1, Change 178.
para.46	FA 2000 Sch.14, para.4; drafting; Annex 1, Change 178.
para.47	FA 2000 Sch.14, para.5(1), (2), (3), (4), (5).
para.48	FA 2000 Sch.14, para.5(6), (7), (8), (9).
para.49	FA 2000 Sch.14, para.6.
para.50	FA 2000 Sch.14, para.7.
para.51	FA 2000 Sch.14, para.64(1), (2); Annex 1, Change 179.

	para.52	FA 2000 Sch.14, para.65(1), (2).
	para.53	FA 2000 Sch.14, para.70.
	para.54	FA 2000 Sch.14, para.69; Annex 1, Change 180.
	para.55	FA 2000 Sch.14, para.66(1).
	para.56	FA 2000 Sch.14, paras.66(2), 67(1), (4), (5) (part).
	para.57	FA 2000 Sch.14, para.67(2), (3), (5) (part).
	para.58	FA 2000 Sch.14, para.71(1); Annex 2, Note 69.
Sch.6		
	para.10	FA 2000 Sch.8 paras.77, 92(1) (part), 93(1) (part), (3), (5), 129(1) (part); drafting.
	para.34	FA 2000 Sch.8 paras.77, 92(1) (part), (2) (part), 93(1) (part), (2), (3), (5), 129(1) (part); FA 2001 Sch.13 para.7; drafting.
	para.36	ICTA s.595(1) (part), (4), (5), s.596(1), (2); drafting.
	para.47	Annex 1, Change 90.
	para.65	Annex 1, Change 181.
	para.67	Annex 1, Changes 72 and 74.
	para.69	Annex 1, Changes 71 and 72.
	para.72	Annex 1, Change 154.
	para.73	Annex 1, Change 154.
	para.94	FA 2001 Sch.12 Pt.2 para.14.
	para.100	FA 2000 Sch.8 paras.77(1), 88, 128; FA 2001 Sch.13 para.6(2), (3); drafting.
	para.109	FA 2000 Sch.8 paras.105-114, 121(1), (10), (11); Annex 2, Note 70.
	para.147	Annex 2, Note 71.
	para.210	Annex 2, Note 72; drafting.
	para.212	FA 1988 s.68(4).
	para.217	FA 1995 s.92(6), (7), (8); Annex 1, Change 182.
	para.221	ICTA s.185(1), (3)(b), (4), (5), (7); FA 1991 s.39(7); TCGA 1992 Sch.10 para.14(1), (12); FA 1996 s.114(4) to (8), (10); FA 2000 Sch.8 paras.74, 97-102, 104, 125, 128, Sch.14 paras.56-58; FA 2001 Sch.13 para.8(2), (3); drafting.
	para.241	Annex 1, Change 183.
	para.257	FA 2000 Sch.8, para.116A; FA 2001 s.95.
Sch. 7		

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para.8	FA 1989 s.39.
para.14	FA 1998 s.55(3) so far as relating to the repeal of ICTA s.134(5)(c).
para.15	ICTA s.166(3), (4).
para.16	FA 2001 s.58 (part).
para.20	FA 2001 s.58 (part).
para.21	ICTA s.146(8).
para.25	ICTA s.160(7), s.161(7).
para.28	ICTA s.162(1) (part).
para.30	ICTA s.162(6) (part).
para.32	ICTA s.165(4), (5).
para.41	FA 1994 s.108(6).
para.44	FA 1998 s.50(4).
para.49	FA 1998 s.51(3).
para.54	FA 1988 s.77(1).
para.55	FA 1988 s.88(3).
para.56	FA 1988 s.88(4).
para.57	FA 1988 s.88(1).
para.58	FA 1988 s.77(4).
para.62	FA 1998 s.49(2).
para.67	Annex 1, Change 181.
para.70	FA 2002 s.39(8).
para.75	FA 1996 Sch.16 paras.1-3, 5.
para.76	FA 1996 s.115.
paras.79, 80	FA 2001 Sch.14 para.13(3).
para.86	FA 2000 Sch.8 paras.97, 103.
para.87	ICTA Sch.9 para.39; FA 2000 Sch.8 para.19(a)(i), (b), Sch.14 para.33(a)(i), (b).
para.89	FA 1999 Sch.20 Pt.7 Note 1.

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## INCOME TAX (EARNINGS AND PENSIONS) BILL

### TABLE OF DESTINATIONS

This Table shows how enactments proposed to be repealed are dealt with by the Income Tax (Earnings and Pensions) Bill.

A table showing where Extra-statutory concessions have been rewritten by the Bill is to be found at Appendix 2 to Volume 1.

The following abbreviations are used in this Table –

#### *Acts of Parliament*

TMA 1970	Taxes Management Act 1970 (c. 9)
IHTA 1984	Inheritance Tax Act 1984 (c. 51)
ICTA	Income and Corporation Taxes Act 1988 (c. 1)
FA 1986	Finance Act 1986 (c. 41)
FA 1988	Finance Act 1988 (c. 39)
FA 1989	Finance Act 1989 (c. 26)
FA 1990	Finance Act 1990 (c. 29)
FA 1991	Finance Act 1991 (c. 31)
TCGA 1992	Taxation of Chargeable Gains Act 1992 (c. 12)
F(No.2)A 1992	Finance (No. 2) Act 1992 (c. 48)
FA 1993	Finance Act 1993 (c. 34)
FA 1994	Finance Act 1994 (c. 9)
FA 1995	Finance Act 1995 (c. 4)
FA 1996	Finance Act 1996 (c. 8)
FA 1997	Finance Act 1997 (c. 16)
FA 1998	Finance Act 1998 (c. 36)
FA 1999	Finance Act 1999 (c. 16)
FA 2000	Finance Act 2000 (c. 17)
CAA 2001	Capital Allowances Act 2001 (c. 2)
FA 2002	Finance Act 2002 (c. 23)
ESSA 2002	Employee Share Schemes Act 2002 (c. 34)

*Other Abbreviations*

Annex 1,            Annex 1 of the Explanatory Notes to the Bill.  
Change 1 etc.

Annex 2,            Annex 2 of the Explanatory Notes to the Bill.  
Note 1 etc.

In this Table section 5(1) (application of the employment income Parts to offices) is not always acknowledged as the destination of a provision repealed by the Bill. The provisions upon which that section is based are very numerous.

**PART 1****ACTS OF PARLIAMENT**

<b>Taxes Management Act 1970 (c.9)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
98	Special returns, etc	
(Entries in Table)	—	Inserted FA 1988 s.85(3), FA 1998 s.52(2), FA 2000 Sch.8 para.117(4), Sch.14 paras.64(3), 65(3). Unnecessary: see Sch.6 paras. 15, 18, 28(c), 30, 39 and 137.

<b>Income and Corporation Taxes Act 1988 (c. 1)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
19	Schedule E	
(1)		
para.1, opening words	6(1), 7(2), (3), 10(2)	
Case I	10(2), 15(1), 21(1), 22(1)	Substituted FA 1989 s.36(2), repealed in part FA 1998 s.63(3).
Case II	10(2), 25(1), 27(1)	Substituted FA 1989 s.36(2).

<b>Income and Corporation Taxes Act 1988 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Case III	10(2), 22(1), (2), 26(1)	Substituted FA 1989 s.36(2).
concluding words	—	Unnecessary.
para.2	569(1), 577(1), (2)	Amended FA 1996 Sch.7 paras.5, 32.
para.3	569(1)	
para.4	615(1)-(6)	
para.4A	17(1)-(3), 30(1)-(3)	Inserted FA 1989 s.36(3).
para.5	6(1), 7(6)	
(2)	—	Unnecessary.
(3)	—	Unnecessary.
58	Foreign pensions	
(1)	573(1)	
(2)	574, 633	
65	Cases IV and V assessments: general	
(2) (words)	—	Unnecessary: see commentary on clause 642.
131	Chargeable emoluments	
(1)	10(2), 62(2), 327	
(2)	—	Unnecessary. Repealed in part FA 1989 s.42(2).
132	Place of performance and meaning of emoluments received in the UK	
(1)	38	Amended FA 1996 Sch.20 para.6.
(2)	39(1), (2)	
(3)	39(3), 383(4)	Amended FA 1998 s.63(3).
(4)	25(1), 27(1), 28(1)-(3), 40	
(5)	33(1)-(6), 34(2)-(7)	
133	Voluntary pensions	
(1)	570, 633	
(2)	570, 615(7)	
134	Workers supplied by agencies	

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(1)	7(5), 44(1), (2), 47(1)	
(2)	46(1)	
(3)	46(1), (2)	
(4)	44(2)	
(5)	44(1), 47(2)	Repealed in part FA 1998 s.55(1).
(6)	45	
(7)	47(3)	
135	Gains by directors and employees from share options	
(1)	7(6), 10(3), 471(1), (2), 476(1),(2), (4), 478(1)	
(2)	474	Amended FA 1998 s.49(1).
(3)	479(1), (2), 480(1), (2), 484(2)	
(4)	479(3), 480(3), 484(3)	
(5)	475(1), (2), 478(2)	Amended FA 1998 s.49(1); amended FA 2002 Sch.6 para.1.
(6)	471(1), 477(1), (2), 478(1), 479(2), 480(2)	
(7)	477(5), (6)	Part unnecessary: see commentary on clause 477.
(8)	483(1)	
(9)	—	Unnecessary: see commentary on clause 484.
136	Provisions supplementary to section 135	
(1)	485(1)-(4)	
(2)	485(5)	
(3)	485(6)	
(4)	—	Spent.
(5)	483(2), 487(1) (“director”, “employee”, “shares”)	Part unnecessary: see commentary on clauses 434, 446 and 487.
(6)	486(1)-(3)	Amended FA 2000 s.56(3).
(7)	486(5)	Inserted FA 2000 s.56(4).

<b>Income and Corporation Taxes Act 1988 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(8)	486(4)	Inserted FA 2000 s.56(4).
137	Payment of tax under section 135 by instalments	
	—	Amended TCGA 1992 Sch.10 para.14(9); spent.
140	Further interpretation of sections 135-139	
(1)	471(1), (3), 473	
(2)	718	
(3)	475(3), 487(1) (“shares”)	Amended TCGA 1992 Sch.10 para.14(11).
140A	Conditional acquisition of shares	
		Inserted FA 1998 s.50(1).
(1)	422(1)	
(2)	—	Repealed FA 1999 s.42(2).
(3)	426	Amended FA 1999 s.42(3).
(4)	7(6), 10(3), 427(1)-(3)	Amended FA 1999 s.42(4).
(5)	7(6), 10(3), 428(1)	
(6)	434(1) (“market value”)	
(7)	428(2), (3)	
(8)	431	
(9)	428(4), 434(1) (“shares”)	
140B	Consideration for shares conditionally acquired	
		Inserted FA 1998 s.50(1).
(1)	429(1)	
(2)	429(2)	
(3)	429(3)	
(4)	429(4)	
(5)	429(5)	
(6)	429(6)	
(7)	430(1)-(5)	
140C	Cases where interest to be treated as only conditional	
		Inserted FA 1998 s.50(1).

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(1)	424(1), (4), 434(1) (“market value”)	
(1A)	424(2)	Inserted FA 1999 s.43(2).
(2)	424(2)	Amended FA 1999 s.43(3).
(3)	424(2), (6)	Amended FA 1999 s.43(3), (4).
(3A)	424(2), (6)	Inserted FA 1999 s.43(5).
(4)	424(2)	Amended FA 1999 s.43(3).
(5)	424(3)	
(6)	424(7)	Inserted FA 1999 s.43(6).
140D	Convertible shares	
		Inserted FA 1998 s.51(1).
(1)	435(1)	
(2)	435(2)	
(3)	7(6), 10(3), 438(1), (2)	
(4)	7(6), 10(3), 438(2), (3)	
(5)	439(1)	
(6)	439(2), (3)	
(7)	439(6)	
(8)	440(1)	
(9)	440(2), (3)	
(10)	441	
140E	Consideration for convertible shares	
		Inserted FA 1998 s.51(1).
(1)	442(1)	
(2)	442(2)	
(3)	442(3)	
(4)	442(4)	
(5)	442(5)	
(6)	442(6)	
(7)	443(1)-(5)	

<b>Income and Corporation Taxes Act 1988 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
140F	Supplemental provisions with respect to convertible shares	
		Inserted FA 1998 s.51(1).
(1)	444	
(2)	435(3)	
(3)	439(5)	
(4)	440(5)	
(5)	440(4)	
(6)	435(1), 439(2), 442(1), (2)	
(7)	719	
140G	Information for the purposes of sections 140A-140F	
		Inserted FA 1998 s.52(1).
(1)	432(1), (2)	Part unnecessary: see commentary on clause 432.
(2)	433(1), (2)	
(3)	445(1), (2)	
(4)	432(2), 433(2), 445(2)	
(5)	432(3), 433(3), 445(3)	
(6)	434(1) ("shares"), 435(2), 445(1), (2)	
140H	Construction of sections 140A-140G	
		Inserted FA 1998 s.53.
(1)	423(1), 434(1) ("shares"), 436(1)	
(2)	423(2), 436(2)	
(3)	425, 437	
(4)	423(3), (4), (5), 434(1) ("shares"), 436(3), (4), (5)	
(5)	424(1), 435(2)	
(6)	434(1) ("terms"), 446(1) ("terms")	
(7)	423(1), (2), (3), 436(1)-(3), 437(1)	

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(8)	430(6), 434(1) (“director”, “employee”, “shares”), 443(6), 446(1) (“director”, “employee”, “shares”)	Part unnecessary: see commentary on clauses 434 and 446.
(9)	718	
141	Non-cash vouchers	
(1)	7(5), 82(1), 87(1)-(3), 88, 95(1)-(3)	Amended and repealed in part FA 1994 s.89(2).
(2)	88	
(3)	328(1), 329(1), (5), 353(4), 362	Amended FA 1995 s.91(2). See Annex 1, Change 81 and Annex 2, Notes 36 and 37.
(4)	87(2)	
(5)	82(3)	
(6)	86(1), (2)	Amended FA 1988 s.46(1).
(6A)	266(1)	Inserted FA 1988 s.46(1). Part unnecessary: see commentary on clause 95.
(6B)	266(1)	Inserted FA 1988 s.47(1), amended FA 1994 s.89(3). Part unnecessary: see commentary on clause 95.
(6C)	268(1)-(5)	Inserted FA 1995 s.93(1). Part unnecessary: see commentary on clause 95.
(6D)	268(2), (3), (6)	Inserted FA 1995 s.93(1).
(7)		
“cheque voucher”	84(4)	
“passenger transport undertaking”	86(3)	
“subsidiary”	86(3)	Amended Companies Act 1989 (c. 40) Sch.18 para.46.
“transport voucher”	84(3), 87(4), 95(4)	

<b>Income and Corporation Taxes Act 1988 (c. 1) (continued)</b>			
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>	
	“non-cash voucher”	84(1), (2), 721(1)	
142	Credit-tokens		
	(1)	7(5), 90(1), 94(1)-(3), 95(1)-(3)	Amended FA 1994 s.89(5).
	(2)	328(1), 329(1), 363	Amended FA 1995 s.91(2).
	(3)	94(1)-(3), 329(5), 353(4)	Amended FA 1994 s.89(6). See Annex 1, Change 81 and Annex 2, Notes 36 and 37.
	(3A)	267	Inserted FA 1988 s.46(2). Part unnecessary: see commentary on clause 95.
	(3B)	267	Inserted FA 1988 s.48(1), amended FA 1994 s.89(7). Part unnecessary: see commentary on clause 95.
	(3C)	268(1)-(5)	Inserted FA 1995 s.93(2). Part unnecessary: see commentary on clause 95.
	(3D)	268(2), (3), (6)	Inserted FA 1995 s.93(2).
	(4)	92(1), (2), (4), 721(1) (“credit-token”)	
	(5)	92(3)	
143	Cash vouchers taxable under PAYE		
	(1)	7(5), 73(1), 81, 95(1), (2)	Amended FA 1994 s.89(9).
	(2)	73(3)	
	(3)	75, 80	Amended FA 1994 s.89(10). Part unnecessary: see commentary on clause 80.
	(4)	76	Amended FA 1994 s.89(11).
	(5)	79	
144	Supplementary provisions		
	(1)	96(1)-(4)	Amended FA 1994 s.89(13).
	(2)	96(5)-(8)	
	(3)	77, 87(6), 94(4)	Amended FA 1994 s.89(14).
	(4)	73(2), 74, 82(2), 83, 90(2), 91	

<b>Income and Corporation Taxes Act 1988 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(4A)	91, 95	Inserted FA 2002 Sch.6 para.2.
(5)		
“cash voucher”	75	
“credit-token”	92(1)	
“employee”	66	
“non-cash voucher”	84	
“relation”	721(4)	
144A	Payments etc. received free of tax	
		Inserted FA 1994 s.132.
(1)	7(5), 222(1), (2)	Amended FA 2002 Sch.6 para.4.
(2)	222(3)	Amended FA 1998 s.69(4).
145	Living accommodation provided for employee	
(1)	7(5), 97(1), 102(1), 105(2)	Repealed in part FA 1996 s.106(1).
(2)	105(3), (4)	
(3)	328(1), 329(1), (5), 353(4), 364	See Annex 1, Change 81 and Annex 2, Notes 36 and 37.
(4)	99(1), (2), 100, 314	
(5)	99(3), (4)	
(6)	97(1)	
(7)	97(2), 98	Repealed in part FA 1996 Sch.20 para.7.
(8)	66, 67, 68, 69, 99(5), 721(5)	
146	Additional charge in respect of certain living accommodation	
(1)	97(1), 98, 99(1), (2), 100, 102(1), 105(1), 106(1)	
(2)	7(5), 106(2), (3)	
(3)	106(2)	
(4)	104, 106(2), 107(3)	
(5)	104, 106(2), 107(3)	

<b>Income and Corporation Taxes Act 1988 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(6)	107(2), (3)	
(7)	112	
(8)	Sch.7 para. 21	
(9)	328(1), 329(1), 364	
(10)	66, 97	
(11)		
“the appropriate percentage”	106(2)	Amended FA 1989 s.179(5).
“market value”	107(3), (4)	
“property”	113	
“tenancy”	104, 107(3)	
concluding words	718	
146A	Priority of rules applying to living accommodation	
	64(1), (2), 109	Inserted FA 1996 s.106(2).
147	Occupation of Chevening House	
	101	
148	Payments and other benefits in connection with termination of employment etc.	
		Substituted FA 1998 s.58(1).
(1)	401(1), (3), 403(1), (4), 404	
(2)	402(1)	Substituted FA 2002 Sch.6 para.5.
(2A)	239(1), (2), 310(1), 402(2), (3), 405	Inserted FA 2002 Sch. 6 para.5.
(3)	7(6), 10(3), 402(4), 403(1), (2)	
(4)	403(3)	
(5)	—	Unnecessary - see Annex 2, Note 42.
(6)	401(1), (4), 403(5), 404, 406, 407, 411, 412, 413(1), (3)-(6), 414(1)-(5), 415, 416	
(7)	5(1), (2)	

<b>Income and Corporation Taxes Act 1988 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
149	Sick pay	
	(1)	7(5), 221(1)-(3), (5)-(7) Repealed in part FA 1989 s.42(3).
	(2)	221(4)
	(3)	221(5)-(7), 721(4)
150	Job release scheme allowances, maternity pay and statutory sick pay	
	(a)	— Spent.
	(b)	— Repealed Employment Rights Act 1996 (c.18) Sch.3 Pt I.
	(c)	660
	(d)	660
	(e)	660 Inserted FA 2002 s.35.
151	Income support etc.	
	(1)	660, 665(1)
	(2)	665(2), 669(1)
	(3)	667
	(4)	— Spent.
	(5)	668
	(6)	— Spent.
	(7)	668, 669(1)
	(8)	— Spent.
	(9)	669(2)
151A	Jobseeker's allowance	
	(1)	660 Inserted Jobseekers Act 1995 (c. 18) Sch.2 para.12.
	(2)	671
	(3)	672
	(4)	673(3)
	(5)	674(3)
	(6)	673(2)

<b>Income and Corporation Taxes Act 1988 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(7)	674(2)	
(8)	673(4)	
(9)	675(1), (2)	
153	Payments in respect of expenses	
(1)	7(5), 70(1), (3)-(5), 72(1)	Amended FA 1989 s.53(2)(b), FA 2001 Sch.12 Pt.2 para. 1.
(2)	72(2), (3)	Amended FA 1995 s.91(2), FA 2001 Sch.12 Pt.2 para. 1.
(3)	70(2)	
154	General charging provision	
(1)	7(5), 201(1), (2), (4), 203(1)	Amended FA 1989 s.53(2)(b).
(2)	201(2), 202	Amended FA 1990 s.21(2), FA 1993 Sch.4 para.2, FA 1999 s.44(3), s.45(2), FA 2000 Sch.10 paras.2(2), 3(2).
(3)	209	Amended FA 2000 Sch.10 para.2(2).
155	Exceptions from the general charge	
(1)	239(4), (5), 240(3)	Amended FA 1993 Sch.4 para.3.
(1A)	237(1), (3)	Inserted FA 1988 s.46(3).
(1B)	240(2), (4), 241(1)	Inserted FA 1995 s.93(3).
(1C)	240(4), 241	Inserted FA 1995 s.93(3).
(2)	—	Repealed FA 2000 Sch.40 Pt II(2).
(3)	313	
(4)	307(1), (2)	
(5)	317(1)	
(6)	325	
(7)	265, 718	Inserted FA 1988 s.49(1).
155ZA	Accommodation, supplies or services used in performing duties of employment	

<b>Income and Corporation Taxes Act 1988 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
		Inserted FA 2000 Sch.10 para.2(1).
(1)	316(1)	
(2)	316(2)	
(3)	316(4)	
(4)	316(6), (7)	
(5)	316(5)	
(6)	316(3)	
155ZB	Power to provide for exemption of minor benefits	
		Inserted FA 2000 Sch.10 para.3(1).
(1)	210(1)	
(2)	210(2)	
(3)	266(4), (5)	Inserted FA 2002 s.36(1).
155AA	Mobile telephones	
		Inserted FA 1999 s.44(1).
(1)	319(1)	
(2)	319(2), (3)	
(3)	—	Unnecessary: see Annex 2, Note 35.
(4)	319(3)	
(5)	319(3)	
(6)	—	Unnecessary.
155A	Care for children	
		Inserted FA 1990 s.21(1).
(1)	318(1), (2)	
(2)	318(3)-(6)	
(3)	318(3)	
(4)	318(6)	
(5)	318(7)	
(6)	318(4), (5)	Amended Care Standards Act 2000 Sch.4 para.13.

<b>Income and Corporation Taxes Act 1988 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(7)	318(3)	
(8)		
“care”	318(8)	
“child”	318(3)	
“domestic premises”	318(4)	
“parental responsibility”	318(3)	
156	Cash equivalent of benefits charged under section 154	
(1)	203(2)	
(2)	203(3), 204	
(3)	203(3), 206	
(4)	203(3), 206	
(5)	203(3), 205	
(6)	203(3), 205, 207(1)	
(7)	203(3), 205	
(8)	328(1), 329(1), (5), 353(4), 365(1), (2)	Amended FA 1995 s.91(2). See Annex 1, Change 81 and Annex 2, Notes 36 and 37.
(9)	205, 206	
156A	Limited exemption for computer equipment	
		Inserted FA 1999 s.45(1).
(1)	320(1), (4), (5)	
(2)	320(4)-(6)	
(3)	320(1)-(5)	
(4)	320(7)	
(5)	320(7)	
157	Cars available for private use	
(1)	7(5), 114(1),(3), 120	Amended FA 1989 s.53(2)(b).
(2)	121(1)	Substituted FA 1993 Sch.3 para.2(1).

<b>Income and Corporation Taxes Act 1988 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	239(1), (2), 269(1), 721(4)	Amended FA 2002 Sch.6 para.3.
(4), (5)	—	Repealed FA 1993 Sch.3 para.2(2).
157A	Cars available for private use: cash alternative, etc.	
	119	Inserted FA 1995 s.43(1).
158	Car fuel	
(1)	7(5), 149(1)	Amended FA 1989 s.53(2)(b), FA 1995 s.43(2).
(2)	150(1), (2)	Inserted FA 2002 s.34(2).
(3)	149(3), 721(1) (“credit-token”, “non-cash voucher”)	
(4)	170(5), (6)	Amended FA 2002 s.34(3).
(5)	152(1)	Substituted FA 2002 s.34(4).
(6)	151	Part unnecessary; repealed in part FA 1998 Sch.27 Pt.3(10).
(6A)	152(2)	Inserted FA 2002 s.34(5).
(6B)	152(3)	Inserted FA 2002 s.34(5).
(7)	—	Repealed FA 1998 Sch.27 Pt.3(10).
(8)	152(4)	Inserted FA 2002 s.34(6).
(9)	149(4)	Inserted FA 2002 s.34(7).
159	Pooled cars	
(1)	167(1)	Substituted FA 1996 Sch.20 para.8.
(2)	167(3)	
(3)	167(2)	
(4)-(6)	—	Repealed FA 1996 Sch.20 para.8.
159AA	Vans available for private use	
		Inserted FA 1993 Sch.4 para.4.
(1)	7(5), 114(1), (3), 154	

<b>Income and Corporation Taxes Act 1988 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)	—	Introduces ICTA Sch.6A.
(3)	239(1), (2), 269(1), 721(4)	Amended FA 2002 Sch.6 para.3.
159AB	Pooled vans	
	168	Inserted FA 1993 Sch.4 para.4.
159AC	Heavier commercial vehicles available for private use	
		Inserted FA 1993 s.74(1).
(1)	238(1)-(3)	
(2)	238(1), 239(4),(5)	
(3)	239(1), (2), 269(1), 721(4)	Amended FA 2002 Sch.6 para.3.
(4)	238(4) (“heavy goods vehicle”)	
(5)	238(4) (“private use”)	
160	Beneficial loan arrangements	
(1)	7(5), 174(1), 175(1), (2), 184(1), (2), (3)	Amended FA 1989 s.53(2)(b); FA 1994 s.88(1).
(1A)	184(2)-(5)	Inserted FA 1994 s.88(1).
(1B)	187(1), (2), (3), (5)	Substituted FA 1996 s.107(1).
(1BA)	187(1), (4)	Inserted FA 1996 s.107(1).
(1C)	—	Repealed FA 2000 Sch.10 para.4(2).
(2)	7(5), 174(1), 188(1)	Amended FA 1989 s.53(2)(b).
(3)	188(2)	Substituted FA 1989 s.53(2)(c).
(3A)	188(3)	Inserted FA 1995 s.45(3).
(4)	174(1), 175(3), (4)	Repealed in part FA 1994 Sch.26 Pt.V(5).
(4A)	191(1), (2), (5)	Inserted FA 1991 Sch.6 para.1(2); part unnecessary.

<b>Income and Corporation Taxes Act 1988 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(5)	173(2), 181	Amended FA 1989 s.179(1)(g), FA 1994 s.88(2), FA 2000 Sch.10 para.4(2), 5(3). Repealed in part FA 1995 s.45(2).
(6)	174(6)	
(7)	Sch.7 para.25	
161	Exceptions from section 160	
(1)	180(1)-(3)	Substituted FA 1994 s.88(3).
(1A), (1B)	—	Repealed FA 2000 Sch.10, para.5(4).
(2)	177(1), (2), (5)	
(3)	177(3), (4), (5), 718	Repealed in part FA 1996 Sch.20 para.9.
(4)	174(5)	Repealed in part FA 1996 Sch.20 para.9.
(5)	189	
(6)	190	
(7)	Sch.7, para.25	
161A	Treatment of qualifying loans	
		Inserted FA 2000 Sch.10 para.4(1).
(1)	180(5)	
(2)	178	
161B	Beneficial loans: loans on ordinary commercial terms	
		Inserted FA 2000 Sch.10 para.5(1).
(1)	176(1)	
(2)	176(2)	
162	Employee shareholdings	
(1)	7(5), 192(1), (2), 193(1)-(4), 197(1) (“employee”), 198(3), 200(1) (“employee”), Sch.7 para.28	Amended FA 1988 Sch.13 para.3, FA 1989 s.53(2)(b).

<b>Income and Corporation Taxes Act 1988 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)	193(1), (2), (5), 194(1), (2)	
(3)	194(1)-(3), 195(1)	
(4)	195(1)	Part unnecessary: see commentary on clause 195.
(5)	195(2), (3)	Amended FA 1989 s.53(2)(d).
(6)	198(1), (3), 199(1), (3), Sch.7 para.30	Part unnecessary: see commentary on clause 199.
(7)	199(4)	Substituted FA 1989 s.53(2)(e).
(8)	199(2)	Part unnecessary: see commentary on clause 199.
(9)	192(1), (2), 193(1), (2), 194(1), 197(1) (“interest in shares”), 198(1), 199(5), 200(1) (“interest in shares”)	
(10)	197(1) (“market value”, “shares”), (2), (3), 200 (1) (“market value”, “shares”), (2), 718	Amended TCGA 1992 Sch.10 para.14(11).
(11)	64(1), (2), 194(2), 196	
163	Expenses connected with living accommodation	
(1)	315(1), (2)	Amended FA 1989 s.53(2).
(2)	315(1), (3)	
(3)	315(3)	
(4)	315(4), (5)	Amended FA 2001 Sch.12 Pt.2 para.2.
(5)	315(4), (5)	
164	Director’s tax paid by employer	
(1)	7(5), 223(1)-(4), (6)	
(2)	223(7)	
(3)	223(5), (6)	
165	Scholarships	
(1)	215	
(2)	212	

<b>Income and Corporation Taxes Act 1988 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	213	
(4), (5)	Sch.7 para.32	
(6)	212, 213, 718	Amended FA 1989 s.53(2).
166	Notice of nil liability under this Chapter	
(1)	65(1)-(3), (5)	
(2)	65(6)-(9)	
(3), (4)	Sch.7 para.15	
167	Employment to which this Chapter applies	
		Substituted FA 1989 s.53(1).
(1)	216(1)-(4), 217(1), 218(1)	
(2)	218(1), (3), (4), 219(5), (6)	Amended FA 1995 s.43(3), FA 2001 Sch.12 Pt.2 para.3.
(2A)	—	Repealed FA 1994 Sch.26 Pt.V(5).
(2B)	218(1), 219(1)-(4)	Inserted FA 1995 s.43(3).
(2C)	219(2)-(4)	Inserted FA 1995 s.43(3).
(2D)	218(1)	Inserted FA 1995 s.43(3).
(3)	220	
(4)	220(3)	
(5)	216(3)	
168	Other interpretative provisions	
(1)	—	Introductory.
(2)	66	
(3)	71, 192(3), 198(4), 201(3)	Amended FA 1996 Sch.20 para.10.
(4)	721(5)	
(5)	115(1) (“car”) (2) (“goods vehicle”, “invalid carriage”, “motor cycle”), 118(2), 171(1) (“business travel”), (2), (3), 329(5), 353(4)	Amended FA 1993 Sch.3 para.3, VERA 1994 Sch.3 para.22, FA 1997 s.62(4), FA 2001 Sch.12 Pt.2 para.4. See Annex 1, Change 81 and Annex 2, Notes 36 and 37.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(5A)	115(1) (“van”), (2) (“design weight”, “goods vehicle”, “motor cycle”), 118(2), 171(1) (“business travel”), (2), (3)	Inserted FA 1993 Sch.4 para.6(1), amended VERA 1994 Sch.3 para.22, FA 1997 s.62(4), FA 2001 Sch.12 Pt.2 para.4.
(6)	117, 118(1)	Amended FA 1993 Sch.4, para.6(2), FA 1996 Sch.20 para.10.
(7)	208	
(8)	67(1), 223(8)	
(9)	67(2), 223(8)	
(10)	67(3)	
(11)	68, 223(8)	Amended FA 1989 Sch.12 para.8.
(12)	69	
(13)	721(1) (“tax year”)	Part unnecessary.
168A	Price of a car as regards a year	
		Inserted FA 1993 Sch.3 para.4.
(1)	122, 126(5)	Amended FA 1998 s.60(1).
(2)	123	
(3)	—	Unnecessary: see commentary on clause 126.
(4)	126(1), (2), 127(1), 128(1)	
(5)	126(1), (4), 127(1)	
(6)	126(1), (2), (4), 127(1)	
(7)	126(2), 127(1)	
(8)	124	
(9)	123, 124, 125(4), 128, 171(1) (“relevant taxes”)	
(10)	125(1)	
(11)	125(2)	Amended FA 1995 s.44(1), FA 1998 s.60(2), FA 1999 s.44(4).
(12)	116(2)	

<b>Income and Corporation Taxes Act 1988 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
168AA	Equipment to enable disabled person to use car	
		Inserted FA 1995 s.44(2).
(1)	172(1)	
(2)	172(1), (2)	
(3)	171(4)	
(4)	116(2)	
168AB	Equipment to enable car to run on road fuel gas	
		Inserted FA 1998 s.60(3).
(1)	125(2)	
(2)	146(1), (2)	
(3)	171(1)	
(4)	125(3), 146(1)	Inserted FA 2000 Sch.11 para.2.
168B	Price of a car: accessories not included in list price	
		Inserted FA 1993 Sch.3 para.4.
(1)	126(1), (2)	
(2)	126(1), 127(1)	Amended FA 1998 s.60(4).
(3)	126(4)	
(4)	129(1)	
(5)	130(1)	
(6)	129(2), 130(2)	
(7)	129(2), 130(2)	
(8)	116(2), 125(1), (2)	
168C	Price of a car: accessories available after car first made available	
		Inserted FA 1993 Sch.3 para.4.
(1)	126(3)	
(2)	126(1), 127(2)	Amended FA 1998 s.60(5).
(3)	116(2), 125(1), (2)	
(4)	126(4), 129, 130	
(5)	170(1), (2)	

<b>Income and Corporation Taxes Act 1988 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
168D	Price of a car: capital contributions	
		Inserted FA 1993 Sch.3 para.4.
	(1) 132(1)	
	(2) 132(2)	
	(3) 132(3)	
	(4) 132(3)	
	(5) 125(1), (2)	
	(6) 170(1), (2)	
168E	Price of a car: replacement accessories	
	—	Inserted FA 1993 Sch.3 para.4; unnecessary: see commentary on clause 131.
168F	Price of a car: classic cars	
		Inserted FA 1993 Sch.3 para.4.
	(1) 147(1)	
	(2) 147(2)	
	(3) 147(3), (4)	
	(4) 147(3)	
	(5) 147(2), (5), (6)	
	(6) 147(6)	
	(7) 147(7)	
	(8) 147(7)	
	(9) 125(1), (2)	
	(10) 116(2)	
	(11) 170(1), (2)	
168G	Price of a car: cap for expensive car	
		Inserted FA 1993 Sch.3 para.4.
	(1) 121(1)	
	(2) 170(1), (2)	

<b>Income and Corporation Taxes Act 1988 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
185	Approved share option schemes	
(1)	517, 522	See also Sch.6 para.221.
(2)	518, 523	Amended FA 1996 s.114(4), (5).
(3)	519(1), 520(1), (2), 524(1), 525	Amended FA 1988 s.89, TCGA 1992 Sch.10 para.14(12). Part unnecessary: see Annex 1, Change 129. See also Sch.6 para.221.
(4)	519(2), (3), 520(1)	Amended FA 1991 s.39(2), (4), (8). See also Sch.6 para.221.
(5)	524(1)-(3), 525(1)	See Sch.6 para.221.
(6)	7(6), 10(3), 526(1)-(3)	Substituted FA 1996 s.114(4), (6), (7). Part unnecessary: see commentary on clause 526.
(7)	—	Amended TCGA 1992 Sch.10 para.14(12), FA 1996 s.114(4), (7). See Sch.6 para.221.
(8)	194(2), 479(2), 480(2)	Amended FA 1996 s.114(4), (7).
(9)	—	Spent.
(10)	—	Unnecessary.
186	Approved profit sharing schemes	
(3) (words)	—	See Sch.6 para.26(2).
(4) (words)	—	See Sch.6 para.26(3).
187	Interpretation of sections 185 and 186 and Schedules 9 and 10	
(1)	—	Provisions relating to approved profit sharing schemes (“APSS provisions”) are not being repealed. Some APSS provisions. Otherwise unnecessary.

<b>Income and Corporation Taxes Act 1988 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)	516(4), 521(4), 719, Sch.3 paras. 35, 47, 48, Sch.4 paras. 35, 36	Some APSS provisions. Definition of “market value” amended TCGA 1992 Sch.10 para.14(13).
(3)	Sch.3 paras.11, 12, 14, Sch.4 paras.9, 10, 12	Amended FA 1989 Sch.12 para.9. Part unnecessary: see commentary on Sch.3 para.12, Sch.4 para.10. Some APSS provisions.
(4)	Sch.3 para.11, Sch.4 para.9	Some APSS provisions.
(6)	718	Some APSS provisions.
(7)	Sch.3 para.48, Sch.4 para.36	Some APSS provisions.
187A	Relief for contributions in respect of share option gains	
		Inserted FA 2000 s.56(1).
(1)	481(1)	
(2)	481(2)	
(3)	481(3)	
(4)	478(1), (2), 481(1)	
(5)	—	Unnecessary: see commentary on clauses 481 and 482.
(6)	481(1), (5)	
(7)	481(5), 487(1) (“secondary Class 1 contributions”, “the Contributions and Benefits Act”)	
189	Lump sum benefits on retirement	
	637	Amended FA 1988 s.57, FA 1994 s.108(7)(b), FA 1998 Sch.9 Part II para 1.
190	Payments to MPs and others	
		Substituted FA 1999 Sch.5 para.1.
(1)	291(1)	
(2)	291(2)	
(3)	291(2)	

<b>Income and Corporation Taxes Act 1988 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(4)	291(3)	
191	Job release scheme allowances not to be treated as income	
(1)	—	Spent.
(2)	—	Spent.
191A	Removal expenses and benefits	
	—	Introduces ICTA Sch.11A; inserted FA 1993 Sch.5 para.1.
191B	Removal benefits: beneficial loan arrangements	
		Inserted FA 1993 Sch.5 para.1.
(1)	288(1), (2)	
(2)	288(1), (2)	
(3)	288(5)	
(4)	288(5)	
(5)-(7)	288(1), (3)	
(8)	288(1), 289(1)-(3)	
(9)	288(1)	
(10)	288(4)	
(11)	288(4)	
(12)	288(4)	
(13)	191(4), (5), 288(6), 289(4)	
(14)	—	Repealed FA 1994 Sch.26 Part V(5).
(15)	274(1), (2)	
(16)	5, 276, 721(5)	
192	Relief from tax for foreign emoluments	
(1)	22(1), 23(2), 355(2), (3), 390, 721(1) (“foreign employer”)	
(2)	22(1), 23(2)	
(3)	328(1), 329(1), 334(1), 355(1), (4)-(6)	
(4)	—	Spent.

<b>Income and Corporation Taxes Act 1988 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(5)	23(3), 24 (1), (2), (3), (5), (6), 329(1), 331(2)	Amended FA 2001 Sch. 12 Pt.2 para.5.
192A	Foreign earnings deduction for seafarers	
		Inserted FA 1998 s.63(2).
(1)	328(4), (5), 329(1), 378(1), (2), 379(1)	
(2)	40(3)-(6), 384	
(3)	40(3)-(6), 385	
(4)	329(1), 330(1), 331(2), 380, 381, 382, 383(1)-(3)	
193	Foreign earnings and travel expenses	
(1)	—	Repealed FA 1998 s.63(1).
(2)	341(1)-(4), 376(1), 721(1) ("foreign employer")	
(3)	341(1)-(6)	
(4)	328(1), 329(1), 369(1), 376(1)- (3)	
(5)	342(1)-(7), 721(1) ("foreign employer")	
(6)	342(1)-(8)	
(7)	—	The destinations for this subsection are very numerous and so are not separately acknowledged.
194	Other foreign travel expenses	
(1)	328(4), (5), 329(1), 369(1), 370(1), (2), 371(1), (2)	
(2)	371(3)-(7)	
(3)	370(4)	
(4)	370(4), (5)	
(5)	370(3)	
(6)	370(3)	
(7)	372	
(8)	370(5)	

<b>Income and Corporation Taxes Act 1988 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(9)	330(1)	
(10)	—	The destinations for this subsection are very numerous and so are not separately acknowledged.
195	Travel expenses of employees not domiciled in the United Kingdom	
(1)	373(1), 374(1)	
(2)	373(2), (3), 374(2), (3), 375(1)	
(3)	375(2), (3), (4)	
(4)	375(3), (4)	
(5)	373(1), (4)	
(6)	374(1), (3)-(5), (8)	
(7)	328(4), (5), 329(1), 369(1), 373(1), (2), (5), 374(1), (2), (6), (9)	
(8)	373(6), 374(7)	
(9)	373(4), 374(3)	
(10)	374(9)	
(11)	—	The destinations for this subsection are very numerous and so are not separately acknowledged.
(12)	330(1)	
(13)	—	Spent.
196	Foreign pensions	
	617	
197	Leave travel facilities for the armed forces	
(1)	228(2), 296(1)	
(2)	266(3), 296	
197A	Car parking facilities	
	237(2), (3), 266(1)	Inserted FA 1988 s.46(4).
197AA	Works bus services	
(1)	242(1)	Inserted FA 1999 s.48. Amended FA 2001 s.60(2).

<b>Income and Corporation Taxes Act 1988 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)	242(2) (“works transport service”)	Amended FA 2001 s.60(3).
(3)	242(3) (“bus”), 249 (“qualifying journey”)	Amended FA 2001 s.60(4).
(4)	242(1)	
(5)	242(1), (2) (“children”)	
(6)	266(2), (5)	Amended FA 2001 s.60(5).
(7)	249 (“workplace”)	
(8)	242(5)	
(9)	242(4), (6)	Inserted FA 2001 s.60(6).
197AB	Support for public transport bus services	
		Inserted FA 1999 s.48.
(1)	243(1), (2)	
(2)	243(5), 249 (“qualifying journey”)	Amended FA 2002 s.33(2).
(3)	243(1)	Substituted FA 2002 s.33(3).
(3A)	243(3)	Inserted FA 2002 s.33(3).
(4)	5, 243(4), (5), 249 (“workplace”)	Amended FA 2002 s.33(4).
(5)	266(2), (5)	Inserted FA 2002 s.33(5).
197AC	Provision of cycle or cyclist’s safety equipment	
		Inserted FA 1999 s.50(1).
(1)	244(1), (2)	
(2)	244(5)	
(3)	244(4)	
(4)	244(3), 249 (“qualifying journey”)	
(5)	266(2), (5)	
(6)	5, 249 (“workplace”)	
197AD	Mileage allowance payments	
		Inserted FA 2001 s.57(1).
(1)	229(1)	

<b>Income and Corporation Taxes Act 1988 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)	229(2)	
(3)	229(3)	
(4)	229(4)	
197AE	Passenger payments	
		Inserted FA 2001 s.57(1).
(1)	233(1), (2)	
(2)	233(3)	
(3)	233(4)	
(4)	233(5)	
197AF	Mileage allowance relief	
		Inserted FA 2001 s.57(1).
(1)	231(1)	
(2)	231(3)	
(3)	231(2)	
(4)	—	Unnecessary.
197AG	Giving effect to mileage allowance relief	
		Inserted FA 2001 s.57(1).
(1)	232(1)	
(2)	232(2)	
(3)	232(3), (4)	
(4)	232(5)	
(5)	232(6)	
197AH	Interpretation of sections 197AD-197AG	
		Inserted FA 2001 s.57(1).
	—	Unnecessary.
197B	Limit on chargeable mileage profit	
	—	Repealed FA 2001 Sch. 33 Pt. 2 (1).
197C	Definition of mileage profit	
	—	Repealed FA 2001 Sch. 33 Pt. 2 (1).

<b>Income and Corporation Taxes Act 1988 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
197D	Definition of taxed mileage profit	
	—	Repealed FA 2001 Sch. 33 Pt. 2 (1).
197E	Exception from section 197B	
	—	Repealed FA 2001 Sch. 33 Pt. 2 (1).
197F	Other interpretative provisions	
	—	Repealed FA 2001 Sch. 33 Pt. 2 (1).
197G	Sporting and recreational facilities	
		Inserted FA 1993 s.75.
	(1) 261(1), 266(3)	
	(2) 261(2), (3)	
	(3) 261(2), (4), (5), 262(1), 263	
	(4) 261(6)	
	(5) 263	
	(6) 262(2), 263, 721(1), (5)	
198	Relief for necessary expenses	
	(1) 328(1), 329(1), 330(1), 333(1), (2), 334(1), 336(1), (3), 337(1), 338(1)	Substituted FA 1998 s.61(1).
	(1A) 337(1), 338(1)-(5), 339	Substituted FA 1998 s.61(1).
	(1B) 340(1)-(7)	Substituted FA 1998 s.61(1).
	(2) 328(4), (5), 335 (2), (3), 354(1), (2)	Repealed in part CAA 2001 Sch.2 para.25.
	(3) 328(1), (4), (5), 329(1), 330(1), 335(3), 353(1)-(3), 354(2)	
	(4) 360	Substituted FA 1999 Sch.5 para.2(2).
	(5) 359	Inserted FA 2001 Sch.12 Pt.2 para.6.
199	Expenses necessarily incurred and defrayed from official emoluments	
	(1) 328(3), 329(1), 368(1), (2)	
	(2) 330(2), 368(3)	

<b>Income and Corporation Taxes Act 1988 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
200	Expenses of Members of Parliament	
(1)	292	
(2)	228(2), 294(1)	Inserted FA 1993 s.124(1), amended FA 1999 s.51.
(3)	294(2)	Inserted FA 1999 s.51, amended FA 2002 s.41(2).
(4)	294(3)	Added FA 2002 s.41(3).
(5)	294(4)	Added FA 2002 s.41(3).
200ZA	Expenses of members of Scottish Parliament, National Assembly for Wales or Northern Ireland Assembly	
		Inserted FA 1999 Sch.5 para.2(1).
(1)	293(2), 294(1)	
(2)	228(2), 293(1), 294(1)	
(3)	293(3), 294(2)	Amended FA 2002 s.41(2).
(4)	294(3)	Added FA 2002 s.41(3).
(5)	294(4)	Added FA 2002 s.41(3).
200AA	Incidental benefits for holders of certain offices etc	
		Inserted FA 1996 s.108.
(1)	228(2), 295(1), (2)	
(2)	295(3), (4)	Amended FA 1999 Sch.5 para.3.
(3)	—	Repealed FA 1999 s.44(5).
(4)	721(5)	
(5)	295(5)	
(6)	295(6)	
200A	Incidental overnight expenses	
		Inserted FA 1995 s.93(4).
(1)	240(1), 329(5), 353(4)	Amended FA 2001 Sch.12 Pt.2 para.7. See Annex 1, Change 81 and Annex 2, Notes 36 and 37.
(2)	240(3), 241(1)	

<b>Income and Corporation Taxes Act 1988 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	240(4)-(7), 329(5), 353(4)	Amended FA 1997 s.63(2), FA 2000 s.58(2). See Annex 1, Change 81 and Annex 2, Notes 36 and 37.
(4)	241(3)	
(5)	241(1), (2)	
(6)	716(1)-(3)	
200B	Work-related training provided by employers	
		Inserted FA 1997 s.63(1).
(1)	250(1)	
(2)	250(1)	
(3)	250(1)	
(4)	250(2)	
(5)	251(1)	
(6)	251	
(7)	718	
200C	Expenditure excluded from section 200B	
		Inserted FA 1997 s.63(1).
(1)	253(1), (2), (4)	
(2)	252(1)-(3)	Substituted FA 2001 Sch.12 Pt.2 para.8.
(2A)	252(4), 329(5), 353(4)	Inserted FA 2001 Sch.12 Pt.2 para.8. See Annex 1, Change 81 and Annex 2, Notes 36 and 37.
(3)	254(1), (2)	
(4)	—	Unnecessary: see Annex 2, Note 30.
(5)	—	Unnecessary: see commentary on clause 253.
(6)	253(3)	
(7)	252(5), 253(2), 254(3)	
(8)	718	
200D	Other work-related training	

<b>Income and Corporation Taxes Act 1988 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
		Inserted FA 1997 s.63(1).
(1)	250(1)	
(2)	250(1)	
200E	Education and training funded by employers	
		Inserted FA 2000 s.58(1).
(1)	255(1)	
(2)	255(1)	
(3)	255(3)	
(4)	256	
(5)	255(2)	
(6)	255(2)	
200F	Section 200E: exclusion of expenditure not directly related to training	
		Inserted FA 2000 s.58(1).
(1)	258(1), (2)	
(2)	257(1)-(3)	Substituted FA 2001 Sch.12 Pt.2 para.9.
(2A)	257(4), 329(5), 353(4)	Inserted FA 2001 Sch.12 Pt.2 para.9. See Annex 1, Change 81 and Annex 2, Notes 36 and 37.
(3)	259(1), (2)	
(4)	258(3)	
(5)	257(5), 259(3)	
200G	Section 200E: exclusion of expenditure if contributions not generally available to staff	
		Inserted FA 2000 s.58(1).
(1)	260(1), (2)	
(2)	260(1)	
(3)	260(3)-(5)	
200H	Section 200E: exclusion of expenditure otherwise relieved	
	—	Inserted FA 2000 s.58(1). Unnecessary: see Annex 2, Note 30.

<b>Income and Corporation Taxes Act 1988 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
200J	Education or training funded by third parties	
	255(1), 260(1)	Inserted FA 2000 s.58(1).
201	Fees and subscriptions to professional bodies, learned societies etc	
(1)	328(1), 329(1), 333(1), (2), 334(1), 343(1), 344(1)	
(2)	343(2)	
(3)	344(2), (3)	
(4)	344(5), (6)	
(5)	343(1), 344(1)	
(6)	344(7), 345(1)	
(7)	345(2), (3)	
201AA	Employee liabilities and indemnity insurance	
(1)	328(1), 329(1), 333(1), (2) 334(1), 346(1), 347(1), 558(1)	Inserted FA 1995 s.91(1).
(2)	348, 559	
(3)	349(2)-(5), 560(2)-(5)	
(4)	349(2)	
(5)	350(1)-(3), 561(1)-(3)	
(6)	350(4)-(6), 561(4)-(6)	
(7)	346(3), 558(3)	
(8)	346(2), 558(2)	
(9)	346(3), 558(3)	
201A	Expenses of entertainers	
(1)	328(1), 352(1)	Inserted FA 1990 s.77. Amended FA 1991 s.69(2).
(2)	329(1), 333(1), (2), 334(1), 352(1), (5)	Repealed in part Deregulation and Contracting Out Act 1994 Sch.17.
(2A)	329(1), 333(1), (2), 334(1), 352(1), (5)	Inserted FA 1991 s.69(3).

<b>Income and Corporation Taxes Act 1988 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	352(6)	Repealed in part Deregulation and Contracting Out Act 1994 s.81(1).
(3A)	352(6)	Inserted FA 1991 s.69(4).
(4)	352(2)	
(4A)	352(1)	Inserted FA 1991 s.69(5).
(5)	352(4)	
(6)	—	Commencement.
202	Donations to charity: payroll deduction scheme	
(1)	713(1), (2)	
(2)	713(3)-(5)	
(3)	714(1), (2)	
(4)	714(2), (3)	
(5)	713(1), 714(1)	
(6)	714(1)	Amended FA 2000 s.38(5), (7).
(7)	—	Amended FA 1993 s.68, FA 1996 s.109, repealed FA 2000 s.38(5), (7).
(8)	715(1), (2)	
(9)	715(3)	
(10)	715(3)	
(11)	714(2)	Amended FA 2000 s.38(5), (7).
202A	Assessments on receipts basis	
(1)	10(2), 15(2), 21(2), 22(2), 25(2), 26(2), 27(2)	Inserted FA 1989 s.37.
(2)	15(3), 21(3), 22(3), 25(3), 26(3), 27(3)	
(3)	13(4), (5)	
(4)	—	Unnecessary.
202B	Receipts basis: meaning of receipt	

<b>Income and Corporation Taxes Act 1988 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
		Inserted FA 1989 s.37.
(1), (2)	18(1), 31(1)	
(3)	18(2), 31(2)	
(4)	18(1), 31(1)	
(5)	18(3), (4), 31(3), (4), 686(3)	
(6)	18(3), (4), 31(3), (4), 686(4)	
(7)	19(1), 32(1)	
(8)	19(2), (3), 32(1)-(3)	Amended FA 1998 Sch.9 Part 2 para 3.
(9)	19(2), 32(1), (2)	
(10)	19(2), 32(1), (2)	
(11)	19(4), 32(1), (4)	
203	PAYE	
(1)	684(6).	Part unnecessary; see Annex 2, Note 57.
(2)	684(1), (2), (7)	Amended FA 1988 s.128(1), repealed in part FA 1994 Sch.19 para.38; see Annex 2, Note 56.
(3)	684(3)	
(3A)	—	Spent; inserted FA 1988 Sch.3 para.4.
(4)	—	Repealed FA 1989 s.45(3).
(5)	684(5)	
(6)	685(1)	
(7)	685(2)	
(8)	685(3)	
(9)	684(4)	Inserted FA 1988 s.128(2).
(10)	684(2)	Inserted FA 1998 s.119, prospective repeal in part by FA 1999 Sch.20 Pt. 7.
203A	PAYE: meaning of payment	
(1)	686(1)	Inserted FA 1989 s.45(2).

<b>Income and Corporation Taxes Act 1988 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)	686(1)	
(3)	686(2)	
(4)	686(1)	
(5)	686(3), (4)	
203B	PAYE: payment by intermediary	
		Inserted FA 1994 s.125.
(1)	687(1)	
(2)	687(2)	See Annex 2, Note 58.
(3)	687(3)	
(4)	687(4)	
(5)	718	
203C	PAYE: employee of non-UK employer	
		Inserted FA 1994 s.126.
(1)	689(1)	Amended FA 1998 s.69(1); see Annex 2, Note 58.
(2)	689(2)	
(3)	689(3)	
(3A)	689(4)	Inserted FA 1998 s.69(2).
(3B)	689(5)	Inserted FA 1998 s.69(2).
(4)	689(6)	
(5)	689(5), 718	
203D	PAYE: employee non-resident, etc	
		Inserted FA 1994 s.126.
(1)	690(1)	
(2)	690(2)	See Annex 1, Changes 148 and 149.
(3)	690(3)	
(4)	690(4)	
(5)	690(5)	
(6)	690(6)	
(7)	690(7)	

<b>Income and Corporation Taxes Act 1988 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(8)	690(8)	
(9)	690(9)	
203E	PAYE: mobile UK workforce	
		Inserted FA 1994 s.126.
(1)	691(1)	See Annex 2, Note 58.
(2)	691(2)	
(3)	691(3)	
(4)	691(4)	
(5)	691(5)	
203F	PAYE: tradeable assets	
		Inserted FA 1994 s.127.
(1)	696(1)	Amended FA 1998 s.65(2).
(2)	702(1)	Substituted FA 1998 s.65(3).
(3)	696(2)	Substituted FA 1998 s.65(3).
(3A)	702(2)	Inserted FA 1998 s.65(3).
(3B)	702(4)	Inserted FA 1998 s.65(3).
(3C)	702(5)	Inserted FA 1998 s.65(3).
(4)	701(2), 721(1) (“cash voucher”, “credit-token”, “non-cash voucher”)	Amended FA 1998 s.65(4).
(5)	701(1)	Amended FA 1998 s.65(4).
(6)	702(6), 721(5)	Inserted FA 1998 s.65(5); see Annex 2, Note 59.
203FA	PAYE: enhancing the value of an asset	
		Inserted FA 1998 s.66(1).
(1)	697(1), (2)	
(2)	697(2)	
(3)	697(3)	
(4)	697(5)	
(5)	—	Unnecessary.
203FB	PAYE: gains from share options etc	
		Inserted FA 1998 s.67(1).

<b>Income and Corporation Taxes Act 1988 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(1)	698(1), 699(1), 700(1)	
(2)	700(2)	Amended FA 2000 s.56(2).
(3)	700(3)	Amended FA 2000 s.56(2); see Annex 1, Change 151.
(4)	698(3)	
(5)	699(3)	
(6)	699(4)	
(6A)	700(4)	Inserted FA 2000 s.56(2); see Annex 1, Change 151.
(7)	698(4), 699(5)	Amended FA 2000 s.56(2).
(8)	700(5)	
(9)	700(6), 721(1) (“cash voucher”, “credit-token”, “non-cash voucher”)	See Annex 1, Change 152.
(10)	698(2), (5), 699(2), (6), 700(7), (8)	
203G	PAYE: non-cash vouchers	
		Inserted FA 1994 s.128.
(1)	694(1)	
(2)	694(2), 721(1) (“non-cash voucher”)	
(3)	694(3)	Substituted FA 1998 s.68(1).
(4)	694(4)	Substituted FA 1998 s.68(1).
(5)	694(7)	Substituted FA 1998 s.68(1).
203H	PAYE: credit-tokens	
		Inserted FA 1994 s.129.
(1)	695(1)	Amended FA 1998 s.68(2).
(2)	—	Repealed FA 1998 s.68(2).
(3)	695(3)	
(4)	721(1) (“credit-token”)	
203I	PAYE: cash vouchers	
		Inserted FA 1994 s.130.
(1)	693(1)	

<b>Income and Corporation Taxes Act 1988 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)	693(4)	
(3)	693(5)	Inserted FA 1998 s.68(3).
203J	s 203B to s 203I: accounting for tax	
		Inserted FA 1994 s.131.
(1)	710(1)	
(2)	710(2)	
(3)	710(3), (4)	
(4)	710(5)	
(5)	710(6)	See Annex 1, Change 153.
203K	Trading arrangements	
		Inserted FA 1994 s.131.
(1)-(3)	—	Repealed FA 1998 Sch.27 Pt.3(12).
(4)	702(3)	
203L	s 203B to s 203K: interpretation, etc	
		Inserted FA 1994 s.131.
(1)	712(1)	Substituted FA 1998 s.69(3).
(1A)	688(1)	Inserted FA 1998 s.69(3).
(1B)	688(2)	Inserted FA 1998 s.69(3).
(1C)	688(3), 718	Inserted FA 1998 s.69(3).
(2)	—	Unnecessary; substituted FA 1998 s.69(3).
(3)	684(8)	
(4)	684(2)	
204	PAYE repayments	
	708(1), (2)	Amended Jobseekers Act 1995 Sch.2 para.14; see Annex 2, Note 60.
205	Assessments unnecessary in certain circumstances	
		Substituted FA 1995 s.111(1).
(1) to (3), (5)	—	Unnecessary: see Annex 2, Note 62.

<b>Income and Corporation Taxes Act 1988 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(4)	711	
206	Additional provision for certain assessments	
	709	Amended FA 1995 s.111(2); see Annex 2, Note 61.
206A	PAYE settlement agreements	
		Inserted FA 1996 s.110.
(1)	703	
(2)	704(1)	
(3)	705	
(4)	706	
(5)	—	Unnecessary.
(6)	684(2)	
(7)	—	Unnecessary.
(8)	704(2)	
(9)	707	
207	Disputes as to domicile or ordinary residence	
	42, 43	
313	Taxation of consideration for certain restrictive undertakings	
(1)	7(5), 225(1), (3), (8)	Substituted FA 1988 s.73(1).
(2)	225(1), (2), (4)	Substituted FA 1988 s.73(1).
(3)	225(5)	Substituted FA 1988 s.73(1).
(4)	226(1)	Substituted FA 1988 s.73(1).
(5)	—	Repealed FA 1988 s.73(1).
(6)	225(6), (7), 226(2)	
315	Wounds and disability pensions	
(1)	641(1)	
(2)	641(1)	
(3)	641(2)	Amended Transfer of Functions (Health and Social Security) Order 1988 (S.I. 1988/1843) Sch.3 para.2.

<b>Income and Corporation Taxes Act 1988 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
316	Allowances, bounties and gratuities	
(1)	—	Spent; see commentary on clause 297.
(2)	—	Spent; see commentary on clause 297.
(3)	228(2), 297	
(4)	228(2), 298	
(5)	—	Spent; see commentary on clause 297.
317	Victoria Cross and other awards	
	638	
318	Other pensions in respect of death due to war service etc	
(1)	639	
(2)	639	Amended Transfer of Functions (Health and Social Security) Order 1988 (S.I. 1988/1843).
(3)	640	
319	Crown servants: foreign service allowance	
(1)	228(2), 299(1)	Amended Transfer of Functions (Foreign Service Allowance) Order 1996 (S.I. 1996/313).
(2)	299(2)	Inserted Transfer of Functions (Foreign Service Allowance) Order 1996 (S.I. 1996/313), amended Transfer of Functions (Lord Advocate and Secretary of State) Order 1999 (S.I. 1999/678).
321	Consuls and other official agents	
(1)	228(2), 300(1), (2), 301(1), (2), (4)	
(2)	300(1), (2), 301(1)-(3)	
(3)	300(3), 301(5), (6)	
322	Consular officers and employees	

<b>Income and Corporation Taxes Act 1988 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)	228(2), 302(1), (2), (3), (8)	Amended FA 1990 Sch.14 para.4(1).
323	Visiting forces	
(1)	228(2), 303(1)	Amended FA 1990 Sch.14 para.4(1).
(6)(b)	303(3)	
(7)	303(4)	Amended FA 1990 Sch.14 para.4(2).
330	Compensation for National-Socialist persecution	
	642	
332	Expenditure and houses of ministers of religion	
(1)	290(4), (5) (“full-time minister”), 351(3)	
(2)	290(1)-(3)	Amended FA 1989 s.53(2).
(3A)	359(1)-(3)	Inserted FA 2001 Sch.12 Pt.2 para.10.
(3B)	359(1)-(3), (4) (“company vehicle”, “mileage allowance payment”)	Inserted FA 2001 Sch.12 Pt.2 para.10.
(4)	290(5)	
577	Business entertaining expenses	
(1)(a) (words)	—	Inserted CAA 2001 Sch.2 para.51(1)(a).
(1)(b)	356(1)	
(3) (words)	357	
579	Statutory redundancy payments	
(1)	309(1), (3), (4)	
580	Provisions supplementary to section 579	
(3)	309(2), (3)	
585	Relief from tax on delayed remittances	
(1) (words)	35	
(9)(b)	35	
588	Training courses for employees	

<b>Income and Corporation Taxes Act 1988 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(5)(a)	312(1)	
589	Qualifying courses of training etc.	
(1)	311(3)	Part affected by Annex 1, Changes 72 and 74.
(2)	311(3), (4)	
(3), (4)	311(4)	
(5)	311(2)	
(6)	311(5), 329(5), 353(4)	Substituted FA 2001 Sch.12 Pt.2 para.12. See Annex 1, Change 81 and Annex 2, Notes 36 and 37.
(6A)	311(6)	Inserted FA 2001 Sch.12 Pt.2 para.12. See Annex 1, Change 81.
(7)	5	
589A	Counselling services for employees	
		Inserted FA 1993 s.108.
(2), (3)	—	Spent.
(4)	310(1)	
(5)	—	Spent.
(6)	310(1)	
(10)	—	Spent.
589B	Qualifying counselling services etc.	
		Inserted FA 1993 s.108.
(1)	—	Spent.
(2)	310(2) to (5)	Part affected by Annex 1, Change 72.
(3)	—	See Annex 1, Change 72.
(4)	310(6), 329(5), 353(4)	Substituted FA 2001 Sch.12 Pt.2 para.13. See Annex 1, Change 73 and Annex 2, Notes 36 and 37.
(4A)	310(7)	Inserted FA 2001 Sch.12 Pt.2 para.13. See Annex 1, Change 81.

<b>Income and Corporation Taxes Act 1988 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(5) (words)	5	
591D	Section 591C: supplementary	
(6)	397(9)	Inserted FA 1995 s.61(1).
595	Charge to tax in respect of certain sums paid by employer	
(1)	7(6), 10(3), 386(1)-(4)	Amended FA 2002 Sch.6 para.6. See Sch.6 para.36.
(2), (3)	—	Repealed FA 1989 Sch.6 para.7.
(4)	388	See Sch.6 para.36.
(5)	386(6)	Amended FA 1999 Sch. 10 para.4. See Sch.6 para.36.
596	Exceptions from section 595	
(1)	386(1), 387(2)	Amended FA 1989 Sch.6 para.8(2). See Sch.6 para.36.
(2)	389, 390, 721(1) (“foreign employer”)	Amended FA 1989 Sch.6 para.8(3). See Sch.6 para.36.
(3)	392(1)-(5)	Repealed in part FA 1989 Sch.6 para.8(4).
(4)	392(6), (7)	Inserted FA 1999 Sch.10 para.5.
596A	Charge to tax: benefits under non-approved schemes	
		Inserted FA 1989 Sch 6 paras. 9, 18(7).
(1)	393(1), 394(1), (2), (3), 400(1)	
(2)	7(6), 10(3), 393(1), 394(1), (3)	
(3)	394(2), (3)	
(4)	398	Amended FA 1994 s.108(2), FA 1998 s.93(1).
(5)	394(3), (4)	
(6)	393(2)	Substituted FA 1994 s.108(3).
(7)	—	Amended FA 1994 s.108(4); see Annex 2, Note 40.
(8)	395(2)-(4), 396(1), 397(2)-(5), 400(1)	Substituted FA 1994 s.108(5), amended FA 1999 Sch.10 para 6.

<b>Income and Corporation Taxes Act 1988 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(9)	395(3)-(4), 397(1)	Substituted FA 1994 s.108(5).
(10)	397(2)-(4)	Inserted FA 1994 s.108(5).
(11)	397(5), 400(1)	Inserted FA 1994 s.108(5).
(12)	397(6)	Inserted FA 1994 s.108(5).
(13)	397(6)	Inserted FA 1994 s.108(5).
(14)	397(7)	Inserted FA 1994 s.108(5).
(15)	395(5), 396(2), 397(8)	Inserted FA 1994 s.108(5).
(16)	718	Inserted FA 1994 s.108(5).
(17)	397(10)	Inserted FA 1994 s.108(5).
596B	Section 596A: supplementary provisions	
	398, 415(3)-(7), 718	Inserted FA 1989 Sch 6 paras. 9, 18(7), amended FA 1998 s.93(2).
596C	Notional interest treated as paid if amount charged in respect of beneficial loan	
	399	Inserted FA 1998 s.93(3).
597	Charge to tax: pensions	
(1)	580(a)	
(2)	—	Unnecessary: see commentary on clause 580.
(3)	580(b)	Inserted FA 1994 s.110.
599A	Charge to tax: payments out of surplus funds	
(5)	624, 625, 626(1)	
(6)	626(2)	Repealed in part FA 1996 s.122(7)((b)).
(8)	625	
600	Charge to tax: unauthorised payments to or for employees	
(1)	583(3), (4), (5), 586(1), 593(1)	Amended FA 1989 Sch.6 paras.13(1), (2) and 18(9), FA 1999 Sch.10 para.8.
(2)	583(3), 584, 585, 593(1)	Amended FA 1989 Sch.6 paras.13(1), (3) and 18(9), FA 1999 Sch.10 para.8.

<b>Income and Corporation Taxes Act 1988 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	583(6)	
(4)	583(7), 584, 593(3)	
607	Pilots' benefits fund	
(3)(b)(iv)	—	Unnecessary: see Annex 1 Change 136. See also clause 683(4).
608	Superannuation funds approved before 6th April 1980	
(4)	590, 591	
613	Parliamentary pension funds	
(1), (2)	—	Unnecessary: see commentary on clause 619.
(3)	619, 621	
615	Exemption from tax in respect of certain pensions	
(1)	647(1), (2), 648(1), 649(1), 650(1), 651(1), 652(1), 653(1), 654(1)	
(2)	648, 649(1)-(3), 650, 651(1), 652(1), (2), (4), (5), 653(1), (2), 654(1), (2)	Amended Oversea Superannuation Act 1991 s.2.
(4)	651(2), (4), 654(3)	
(5)	649(3)	
(7)	647(3), 649(5), 651(3), (4), 653(3), 654(4)	
(8)	649(4), 650(2), 652(4)-(7), 654(2)	
616	Other overseas pensions	
(1), (2)	643	
(3)	629(1), (2), 630(2)	
(4)	630(1), 643	
617	Social security benefits and contributions	
(1)	577(1), (2), 645, 660, 664(1), 676, 677(1) Table B	The provisions which amended ICTA s.617 are too numerous to list. But they have all been repealed by the Bill.
(2)	666, 670, 677(1) Table B	See above.

<b>Income and Corporation Taxes Act 1988 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
617A	Tax credits under Part 1 of Tax Credits Act 2002	
	677(1) Table B	Inserted TCA 2002 Sch.3 para.14.
638	Other restrictions on approval	
	(13) (words)	—
		See Sch.6 para.90(5)(b).
643	Employer's contributions and personal pension income etc	
	(1)	308(1)
	(5) (words)	598, 599
		Inserted FA 1995 Sch. 11 paras.1, 11.
647	Unauthorised payments	
	(1)	601(2)
	(2)	601(4), (5), (6)
	(3)	602, 603
	(4)	601(7)
648	Contributions under unapproved arrangements	
		7(5), 224(1),(2)
648A	Annuities: charge under Schedule E	
	(1)	595
	(2)	—
		Inserted FA 1994 s.109. Unnecessary: see commentary on clause 595.
830	Territorial sea and designated areas	
	(5)	41(1)
Sch.6	Taxation of directors and others in respect of cars	
		Substituted FA 1993 Sch.3 para.5.
	para.1	121(1)
		Substituted FA 2000 Sch.11 para.1(2).
	para.2	133(2), (3)
		Substituted FA 2000 Sch.11 para.1(2).
	para.3(1)	134(1), 135(1), 136(1)
		Substituted FA 2000 Sch.11 para.1(2).
	para.3(2)	134(1), 135(2), (3), 136(2), (3)
		Substituted FA 2000 Sch.11 para.1(2).

<b>Income and Corporation Taxes Act 1988 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.3(3)	139(2)	Substituted FA 2000 Sch.11 para.1(2).
para.3(4)	139(3)	Substituted FA 2000 Sch.11 para.1(2).
para.3(5)	139(6)	Substituted FA 2000 Sch.11 para.1(2).
para.4(1)	139(4)	Substituted FA 2000 Sch.11 para.1(2).
para.4(2)	170(3)	Substituted FA 2000 Sch.11 para.1(2).
para.4(3)	139(5)	Substituted FA 2000 Sch.11 para.1(2).
para.5	134(1), 137	Substituted FA 2000 Sch.11 para.1(2).
para.5A(1)	138(1), (5)	Inserted FA 2000 Sch.11 para.1(2).
para.5A(2)	138(2)	Inserted FA 2000 Sch.11 para.1(2).
para.5A(3)	138(3)	Inserted FA 2000 Sch.11 para.1(2).
para.5A(4)	138(4)	Inserted FA 2000 Sch.11 para.1(2).
para.5A(5)	171(4)	Inserted FA 2000 Sch.11 para.1(2).
para.5B	171(1) (“EC certificate of conformity”, EC type-approval certificate”, “UK approval certificate”)	Inserted FA 2000 Sch.11 para.1(2).
para.5C(1)	134(2)	Inserted FA 2000 Sch.11 para.1(2).
para.5C(2)	140(2)	Inserted FA 2000 Sch.11 para.1(2).
para.5C(3)	140(3)	Inserted FA 2000 Sch.11 para.1(2).
para.5C(4)	140(5)	Inserted FA 2000 Sch.11 para.1(2).
para.5D(1)	141(1), (3)	Inserted FA 2000 Sch.11 para.1(2).

<b>Income and Corporation Taxes Act 1988 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.5D(2)	141(2)	Inserted FA 2000 Sch.11 para.1(2).
para.5D(3)	171(1) (“diesel”)	Inserted FA 2000 Sch.11 para.1(2).
para.5D(4)	141(4)	Inserted FA 2000 Sch.11 para.1(2).
para.5E	170(4)	Inserted FA 2000 Sch.11 para.1(2).
para.5F(1)	142(1)	Inserted FA 2000 Sch.11 para.1(2).
para.5F(2)	142(2)	Inserted FA 2000 Sch.11 para.1(2).
para.5F(3)	142(3)	Inserted FA 2000 Sch.11 para.1(2).
para.5G	140(4), 142(4)	Inserted FA 2000 Sch.11 para.1(2).
para.6	143(1), (3)	Amended FA 2000 Sch.11 para.1(3).
para.7(1)	144(1)-(3)	
para.7(2)	144(1)-(4)	
para.8	—	Unnecessary: see commentary on clause 145.
para.9	143(2)	
para.10	116(1), (3)	Amended FA 2000 Sch.11 para.1(4).
Sch.6A Taxation of directors and others in respect of vans		
		Inserted FA 1993 Sch.4 para.7.
para.1(1)	155(2), (4)	
para.1(2)	157	
para.2(1)	157, 158(1), (3)	
para.2(2)	158(4)	
para.2(3)	158(2)	
para.3(1)	157, 159(1)-(3)	
para.3(2)	159(1), (2), (3), (5)	

<b>Income and Corporation Taxes Act 1988 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.3(3)	159(4)	
para.4(1)	155(3), (4)	
para.4(2)	156(1), (2)	
para.4(3)	156(1), (3)	
para.4(4)	156(4)	
para.4(5)	156(5)	
para.5(1)	161(1)	
para.5(2)	162(1), (2)	
para.5(3)	162(3)	
para.5(4)	161(2)	
para.5(5)	161(1)	
para.5(6)	155(3), (4), (7)	
para.6(1)	163(1)	
para.6(2)	163(1)	
para.6(3)	163(3)	
para.6(4)	163(2)	
para.7	161(1)	
para.8(1)	164(1)	Part unnecessary: see commentary on clause 164.
para.8(2)	164(2)	
para.8(3)	164(3)	
para.8(4)	164(4)	
para.9(1)	161(1), 164(2), 165(1)-(3)	
para.9(2)	165(4)	
para.9(3)	165(5)	
para.10	155(4), (7)	
para.11	166	
para.12	116(1)	
Sch.7	Taxation of benefit from loans obtained by reason of employment	
para.1(1)	174(1), (2)	
para.1(2)	174(2)	

<b>Income and Corporation Taxes Act 1988 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.1(3)	174(2)	
para.1(4)	174(2)	
para.1(5)	174(5)	Amended and repealed in part FA 1994 s.88(4); repealed in part FA 1996 Sch.20 para.41.
para.2	174(2), (3), (4)	
para.3(1)	175(3), (4)	Amended FA 1991 Sch.6 para.3.
para.3(2)	—	Repealed FA 1991 Sch.6 para.3.
para.3(3)	—	Repealed FA 1991 Sch.6 para.3.
para.4(1)	182	
para.4(2)	186(1), (2)	Inserted FA 1995 s.45(4).
para.4(3)	186(1), (2)	Inserted FA 1995 s.45(4).
para.4(4)	186(4), 718	Inserted FA 1995 s.45(4).
para.5(1)	183(1)	Amended FA 1996 s.107(2).
para.5(2)	183(2)	Substituted FA 1996 s.107(3).
para.5(3)	183(3)	
para.5A(1)	185	Inserted FA 2000 Sch.10 para.6.
para.5A(2)	183(4)	Inserted FA 2000 Sch.10 para.6.
paras.6-12	—	Repealed FA 1994 s.88(4).
Sch.7A	Beneficial loans: loans on ordinary commercial terms	
		Inserted FA 2000 Sch.10 para.5(2).
para.1	176(2)	
para.2(1)	176(3)	
para.2(2)	176(3)	
para.2(3)	176(4)	
para.2(4)	176(3)	

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.2(5)	176(8)	
para.3(1)	176(5), (7)	
para.3(2)	176(5)	
para.3(3)	176(7)	
para.4(1)	176(6), (7)	
para.4(2)	176(6)	
para.4(3)	176(6)	
para.4(4)	176(6)	
para.4(5)	176(6)	
para.4(6)	176(7)	
para.5	176(8), (9)	
para.6	176(10)	
Sch.9	Approved share option schemes and profit sharing schemes	
para.1(1)	Sch.3 paras.4, 9, 23, 27, 40, Sch.4 paras.4, 7, 21, 28	Provisions relating to approved profit sharing schemes (“APSS provisions”) are not being repealed.
para.1(2)	Sch.3 para.40, Sch.4 para.28	Some APSS provisions.
para.1(3)	Sch.3 para.3, Sch.4 para.3	Some APSS provisions.
para.1(4)	Sch.3 para.3, Sch.4 para.3	Some APSS provisions.
para.2(1)	Sch.3 para.5, Sch.4 para.5	Some APSS provisions.
para.2(3)	Sch.3 paras.6, 8	
para.2(4)	Sch.3 para.8	
para.3(1)	Sch.3 para.42, Sch.4 para.30	
para.4	Sch.3 para.43, Sch.4 para.31	Some APSS provisions.
para.5	Sch.3 paras.41, 44, Sch.4 paras.29, 32	Part unnecessary: see commentary on Sch.3 para.44. Some APSS provisions.
para.6	Sch.3 para.45, Sch.4 para.33	Some APSS provisions.
para.7	Sch.3 paras. 9, 17, Sch.4 paras. 7, 15	Some APSS provisions.

<b>Income and Corporation Taxes Act 1988 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.8	Sch.3 paras.2, 11, Sch.4 paras.2, 9	Some APSS provisions.
para.8A	Sch.3 para.31	Inserted FA 1991 s.38(1), (5), (6). Some APSS provisions.
para.9(1)	Sch.3 para.17, Sch.4 para.15	Amended FA 2000 s.52(1), (2), (5). Some APSS provisions.
para.10	Sch.3 para.18, Sch.4 para.16	Part repealed FA 1989 s.64. Some APSS provisions.
para.11	Sch.3 para.19, Sch.4 para.17	Amended FA 1996 Sch.38 para.6(1), (2), (10). Some APSS provisions.
para.12(1)	Sch.3 paras.20, 21, Sch.4 paras.18, 19	Amended FA 2000 s.52(1), (4), (5). Some APSS provisions.
para.12(1A)	Sch.3 para. 21, Sch.4 para.19	Inserted FA 2000 s.52(1), (4), (5). Some APSS provisions.
para.12(2), (3)	Sch.3 para.21, Sch.4 para.19	Some APSS provisions.
para.13(1), (2)	Sch.3 para.21, Sch.4 para.19	
para.13(3)	Sch.4 para.19	Inserted FA 1988 s.69(1).
para.14(1)	Sch.3 para.22, Sch.4 para.20	Some APSS provisions.
para.14(3)	Sch.3 para.22, Sch.4 para.20	Some APSS provisions.
para.15(1)	Sch.3 paras.2, 38, 39, Sch.4 paras.2, 26, 27	
para.15(2)	Sch.3 para.38, Sch.4 para.26	
para.15(3)	Sch.3 para.39, Sch.4 para.27	
para.15(4)	Sch.3 para.39, Sch.4 para.27	
para.15(5)-(8)	—	Transitional provisions.
para.16(1)	Sch.3 para.24	Part unnecessary: see commentary on Sch.3 para.24.
para.16(2), (3)	—	Spent.
para.17	Sch.3 paras.26, 30	
para.18	Sch.3 paras.2, 32	

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.19	Sch.3 paras.2, 34	Amended FA 1991 s.38 (2), Employment Rights Act 1996 Sch.1 para.35(1), (4).
para.20	Sch.3 paras.2, 33	Amended FA 1991 s.38 (2).
para.21(1)	Sch.3 paras.2, 34, 36, 37	Amended FA 1996 s.113(1).
para.21(2)	Sch.3 para.37	
para.21(3)	—	See Sch.7 para.71.
para.21(4)	—	Inserted FA 1996 s.113(2). See Sch.7 para.71.
para.22	Sch.3 paras.2, 29, 30, 33, 34	
para.23	Sch.3 paras.2, 35	Part unnecessary: see commentary on Sch.3 para.35.
para.24	Sch.3 para.25	Amended FA 1991 s.40.
para.25	Sch.3 para.28	Amended FA 1989 s.62(3).
para.26(1)	Sch.3 paras.6, 7	Amended FA 1995 s.137(2).
para.26(2)	Sch.3 para.7	
para.26(3)	Sch.3 para.10	Amended FA 1996 s.113(3).
para.27(1)	Sch.4 paras.8, 24	
para.27(2)	Sch.4 paras.2, 23, 25	
para.27(3)	—	See Annex 1, Change 129.
para.27(4)	Sch.4 para.8	Part repealed FA 1995 s.137(3).
para.28(1)	Sch.4 para.6	Amended FA 1996 s.114(2).
para.28(2)	—	Repealed FA 1996 s.114(2).
para.28(3)	Sch.4 para.6	
para.28(4)	—	Repealed FA 1996 s.114(2).
para.29(1)	Sch.4 para.22	Para. substituted FA 1991 s.39(1). Sub-para substituted FA 1996 s.114(3).
para.29(2)-(6)	—	Replaced FA 1996 s.114(3).
para.29(7)	Sch.4 para.22	

<b>Income and Corporation Taxes Act 1988 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.29(8)	—	Repealed FA 1996 Sch.41 Part 5(5).
para.37(1)	Sch.3 para.16, Sch.4 para.14	Some APSS provisions.
para.37(2)	—	Spent.
para.37(3)	Sch.3 para.16, Sch.4 para.14	Part unnecessary: see commentary on Sch.3 para.16, Sch.4 para.14. Some APSS provisions.
para.37(4)	Sch.3 para.16, Sch.4 para.14	Some APSS provisions.
para.37(5)	—	Unnecessary. See commentary on Sch.3 para.16, Sch.4 para.14.
para.38(1)-(3)	Sch.3 para.13, Sch.4 para.11	Some APSS provisions.
para.38(4)	—	Commencement. Some APSS provisions.
para.39	—	See Sch.7 para.87. Some APSS provisions.
para.40	549-554, Sch.3 para.15, Sch.4 para.13	Inserted FA 1989 s.65. Some APSS provisions.
Sch.10	Further provisions relating to profit sharing schemes	
para.7 ( a word)	—	See Sch.6 para.113(3)(c).
Sch.11	Payments and other benefits in connection with termination of employment, etc	
para.1	—	Substituted FA 1998 s.58(2), Sch.9 Part I. Introductory.
para.2(1)	401(1)	
para.2(2)	401(4)	
para.3	406	
para.4(1)	407(1), (2)	
para.4(2)	407(1)	
para.4(3)	407(1), (3)	
para.5	411	
para.6(1)	412(1)	

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.6(2)	412(2)	Amended International Development Act 2002 Sch.3 para.10.
para.7(1)	404(1), (4), (5)	
para.7(2)	403(4), 404(1)	
para.7(3)	404(4)	
para.7(4)	404(5)	
para.8(1)	404(2), (3)	
para.8(2)	404(3), 719	
para.9(1)	413(1), 414(1)-(5)	
para.9(2)	413(3)-(6)	
para.10	413(1)	
para.11(1)	414(1), (2)	
para.11(2)	414(3)	
para.11(3), (4)	414(4), (5)	
para.12(1)	415(1), (2)	
para.12(2)	415(2)-(7)	
para.13(1)	416(1)	
para.13(2)	416(2)	
para.13(3)	416(4)	
para.13(4)	416(3)	
para.13(5)	416(2)	
para.14(1)	403(1)	
para.14(2)	403(5)	
para.15	684(2)	
para.16	404(2), (3), 413(1), 414(3)	
Sch.11A Removal expenses and benefits		
		Inserted FA 1993 Sch.5 para.2.
para.1(1)	271(1), (2)	
para.1(2)	271(3)	

<b>Income and Corporation Taxes Act 1988 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.2	—	Unnecessary: see commentary on clause 271.
para.3	272(3)	
para.4	272(1)	
para.5(1)	273(2)	Part unnecessary: see commentary on clause 273.
para.5(2)	273(3)	
para.5(3)	273(4)	
para.6(1)	274(1)	
para.6(2)	274	
para.7	272(3)	
para.8(1)	279(1), (3)	
para.8(2)	279(3)	
para.8(3)	279(4)	
para.8(4)	279(5)	
para.9(1)	277(1), (3)	
para.9(2)	277(1)	
para.9(3)	277(4)	
para.9(4)	277(2)	
para.9(5)	277(5)	
para.10	278	
para.11(1)	280(2)	
para.11(2)	280(3)	
para.11(3)	280(3)	
para.12(1)	281(1)-(4)	
para.12(2)	281(1), (2), (6)	
para.12(3)	281(6)	
para.12(4)	282(1), (2)	
para.13(1)	284(1)	
para.13(2)	284(1)	
para.13(3)	284(3)	

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.13(4)	284(2)	
para.13(5)	284(2)	
para.13(6)	284(6)	
para.13(7)	284(6)	
para.13(8)	284(6)	
para.14(1)	285(1)	
para.14(2), (3)	—	See Annex 1, Change 65.
para.14(4)	285(2)	
para.15(1)	286(1)	
para.15(2)	286(2), (3)	
para.15(3)	286(4)	
para.16	272(1)	
para.17(1)	279(1), (2)	
para.17(2)	279(2)	
para.17(3)	279(4), (5)	
para.18(1)	277(1), (2)	
para.18(2)	277(1), (2), (4)	
para.19	278	
para.20(1)	280(1)	
para.20(2)	280(3)	
para.21(1)	281(1)-(3)	
para.21(2)	283(1)	
para.21(3)	281(1), (6)	
para.21(4)	283(2)	
para.21(5)	283(2)	
para.21(6)	283(1)	
para.21(7)	282(1), (2)	
para.21(8)	282(3)	
para.22(1)	285(1)	
para.22(2)	285(2)	

<b>Income and Corporation Taxes Act 1988 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.23(1)	286(1)	
para.23(2)	286(2), (3)	
para.23(3)	286(4)	
para.24(1)	287(1)	
para.24(2)	287(3)-(5)	
para.24(3)	287(4), (5)	
para.24(4)	287(5)	
para.24(5)	287(5)	
para.24(6)	287(5)	
para.24(7)	287(5)	
para.24(8)	287(5)	
para.24(9)	287(1)	
para.24(10)	716(1), (2)	
para.24(11)	716(4)	
para.25	276	
para.26	721(5)	
para.27	5	
para.28	281(6)	
para.29	—	Spent.
Sch.12 Foreign earnings		
para.1	—	Introductory; amended FA 1998 s.63(3).
para.1A	24(2), (3), 329(1), 330(1), 331(2), 381	Inserted F(No.2)A 1992 s.54, amended FA 1998 s.63(3), amended FA 2001 Sch.12 Pt.2 para.15.
para.2(1)	24(1), 380(1)	Amended FA 1998 s.63(3).
para.2(2)	24(2), (3), 380(1), (2)	Amended FA 1989 s.42(5), repealed in part FA 1996 Sch.20 para.42.
para.2(3)	24(5), (6), 380(3), (4)	Part unnecessary: see commentary on clause 380.
para.3(1)	378(2)	Amended FA 1998 s.63(3).

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.3(2)	378(3)	Amended FA 1998 s.63(4).
para.3(2A)	—	Repealed FA 1998 Sch.27 Part III(11).
para.3(3)	379(2)	Amended FA 1998 s.63(3).
para.4	378(4)	
para.5	40(3)-(5), 382	Amended FA 1998 s.63(3), (4).
para.6	383(1)-(3)	Amended FA 1998 s.63(3).
para.7	—	Repealed FA 1998 Sch.27 Part III(11).
Sch.12AA Mileage allowances: interpretation		
para.1(1), (2)	—	Inserted FA 2001 s.57(2), Sch.12 Pt.1. Unnecessary.
para.1(3)	236(1)	
para.2	236(1)	
para.3(1)	235(1)	
para.3(2)	235(2)	
para.3(3)	235(3)	
para.3(4)	235(4)	
para.3(5)	235(5)	
para.3(6)	235(6)	
para.4(1)	230(1)	
para.4(2)	230(2)-(5), 719	
para.4(3)	230(6)	
para.5(1)	234(1)	
para.5(2), (3)	234(2)	
para.5(4)	234(3)	
para.6(1)	236(2)	
para.6(2)	236(3)	
para.7	—	Unnecessary.
para.8	—	Unnecessary.

<b>Income and Corporation Taxes Act 1988 (c. 1) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.12A Ordinary commuting and private travel		
		Inserted FA 1998 s.61(2), Sch.10.
para.1(1)	—	Unnecessary.
para.1(2)	5(1)	
para.2(1)	338(3)	
para.2(2)	338(5)	
para.2(3)	339(1)	
para.3	338(2), (4)	
para.4	339(2), (3)	
para.5(1)	339(5)	
para.5(2)	339(6)	
para.5(3)	339(7)	
para.6	339(4)	
para.7	339(8)	
Sch.29 Consequential amendments		
para.6	—	Inserts TMA s.16A. See Sch.6 para.127.

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**Social Security Act 1988 (c. 7)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.4 Minor and consequential amendments		
para.1	—	Inserts ICTA s.617(2)(aa).

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**Finance Act 1988 (c. 39)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
46 Car parking facilities		
(1)	—	Amends ICTA s.141(6), inserts ICTA s.141(6A).

**Finance Act 1988 (c. 39)** *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)	—	Inserts ICTA s.142(3A).
(3)	—	Inserts ICTA s.155(1A).
(4)	—	Inserts ICTA s.197A.
(5)	—	Commencement.
47	Entertainment: non-cash vouchers	
(1)	—	Inserts ICTA s.141(6B).
48	Entertainment: credit-tokens	
(1)	—	Inserts ICTA s.142(3B).
49	Entertainment of directors and higher-paid employees	
(1)	—	Inserts ICTA s.155(7).
57	Lump sum benefits paid otherwise than on retirement	
	—	Amends ICTA s.189.
68	Priority share allocations for employees etc	
(1)	542(1), (2), 544(1), (2)	Amended FA 1989 s.66(2), FA 1991 s.44(2).
(1ZA)	544(1)	Inserted FA 1991 s.44(3).
(1ZB)	544(1), (2), (3), (4), 545(1), 547(2)	Inserted FA 1991 s.44(3).
(1A)	543(1), (2), 545(1), (2)	Substituted FA 1991 s.44(4).
(2)	542(3), (5), (6), 544(3), (5), (6)	Amended FA 1989 s.66(4).
(2A)	542(3), 544(3)	Inserted FA 1989 s.66(5).
(2B)	542(3), (4), 544(3), (4)	Inserted FA 1989 s.66(5).
(2C)	544(3), (4)	Inserted FA 1991 s.44(5).
(3)	546(2)	
(3A)	546(3), (4), (5), (6), (7)	Inserted FA 1990 s.79(1), amended FA 1991 s.44(6).
(4)	—	Amended TCGA 1992 Sch.10 para.16(3). See Sch.6 para.212.
(5)	548(1) (“director”, “employee”, “the employee offer”, “the public offer”)	Amended FA 1991 s.44(7).
(5A)	547	Inserted FA 1991 s.44(8).

**Finance Act 1988 (c. 39)** *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(5B)	545(3), (5)	Inserted FA 1991 s.44(8).
(5C)	545(4), (6)	Inserted FA 1991 s.44(8).
(6)	—	Spent.
69	Share options	
(1)	—	Inserts ICTA Sch.9 para.13(3).
(2)	—	Spent.
73	Consideration for certain restrictive undertakings	
(1)	—	Amends ICTA s.313.
77	Scope of Chapter	
(1)	447(1), (4), 452(2), 456(2), Sch.7 para.55	Amended FA 1991 s.44(9), FA 1998 s.50(2).
(2)	448(1)	
(3)	448(2)	
(4)	448(3), (4), Sch.7 para.58	Inserted FA 1991 s.44(9).
78	Charge where restrictions removed etc	
(1)	449(1), 452(4)	
(2)	449(5), 450(2), (3)	
(3)	7(6), 10(3), 449(2), (3), 451	
(4)	452(3)	
(5)	450(4)	
(6)	450(4), (5), 469	Part unnecessary: see commentary on clause 450.
(7)	450(6)	
79	Charge for shares in dependent subsidiaries	
(1)	453(1)	
(2)	454(2), (3)	
(3)	453(5), 454(4), (5)	
(4)	7(6), 10(3), 453(2), (3), 455(1), (4)	
(5)	455(2)	
(6)	455(3)	
(6A)	455(2)	Inserted FA 1998 s.50(3).

**Finance Act 1988 (c. 39)** *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(6B)	455(2)	Inserted FA 1998 s.51(2).
(7)	456(3)	
80	Charge on special benefits	
(1)	457(1), (2)	
(1A)	458(4)	Inserted F(No.2)A 1992 s.37(2).
(2)	458(3), (5)	Substituted F(No.2)A 1992 s.37(2).
(3)	458(6), 469	Amended F(No.2)A 1992 s.37(3), (4).
(3A)	458(7)	Inserted F(No.2)A 1992 s.37(5).
(4)	7(6), 10(3), 457(3), (4), 459	
(5)	460	
(6)	457(6)	
81	Changes in interest	
	464	
82	Company reorganisations etc	
(1)	461(1)	
(2)	461(2), (3)	
(3)	462	Amended TCGA 1992 Sch.10 para.16(1), (4).
83	Connected persons etc	
(1)	447(5)	
(2), (3)	463	
(4)	457(2), 460	
84	Capital gains tax	
	—	Amended TCGA 1992 Sch.10 para.16(1), (5). See Sch.6 para.210.
85	Information	
(1)	465(1), (3), (4)	Amended FA 2000 s.56(3).
(2)	466	
(3)	—	Amends TMA 1970 s.98. See Sch.6 para.137(4)(d).

<b>Finance Act 1988 (c. 39) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
86	Meaning of “dependent subsidiary”	
	(1)   467(1)-(5)	
	(2)   467(6), (7)	
	(3)   467(8)	
87	Other interpretation provisions	
	(1)   448(2), 450(4), 458(7) 459, 467(8), 470(1)	
	(2)   468, 718	
	(3)   719	
	(4)   447(4)	
88	Transitional provisions	
	(1)   Sch.7 para.57	
	(2)   —	Spent.
	(3)   Sch.7 para.55	
	(4)   Sch.7 para.56	
89	Consequential amendments	
	(a) (words)   —	Amends ICTA s.185(3).
	(b)   —	Spent.
128	Interest on overdue or overpaid PAYE	
	(1)   —	Amends ICTA s.203(2).
	(2)   —	Inserts ICTA s.203(9).
Sch.3	Married couples: amendments of ICTA	
	para.4   —	Inserts ICTA s.203(3A).
Sch.13	Post-consolidation amendments	
	para.3   —	Amends ICTA s.162(1).

<b>Finance Act 1989 (c. 26)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
36	Schedule E: revised Cases	
	(1)	—
	(2)	—
	(3)	—
	(4), (5)	—
		Introductory.
		Substitutes ICTA s.19(1) Sch.E, Cases I to III.
		Inserts ICTA s.19(1) Sch.E para.4A.
		Commencement.
37	Schedule E: assessment on receipts basis	
	(1)	—
	(2), (3)	—
		Inserts ICTA ss.202A, 202B.
		Commencement.
38	Schedule E: unpaid emoluments	
		—
		Spent.
39	Schedule E: unremitted emoluments	
		Sch.7 para.8(3)
40	Schedule E: emoluments already paid	
		—
		Spent.
41	Schedule E: pensions etc	
	(1)	571, 578, 581, 616, 634(2), 661
	(2)	571, 578, 581, 616, 634(2), 661
	(3)	—
		Commencement.
42	Schedule E: supplementary	
	(1)	—
	(2)	—
	(3)	—
	(4)	—
	(5)	—
	(6)	—
		Introductory.
		Repeals in part ICTA s.131(2).
		Repeals in part ICTA s.149(1).
		Repeals ICTA s.170.
		Amends ICTA Sch.12 para.2(2).
		Commencement.
45	PAYE: meaning of payment	

<b>Finance Act 1989 (c. 26) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
	—	Inserts ICTA s.203A, repeals ICTA s.203(4).
50	Security assets and services	
(1)	377(1)	
(2)	328(1), 329(1), 369(1), 377(1), (2), (6)	
(3)	328(1), 329(1), 369(1), 377(1), (2), (6)	
(4)	377(1)	
(5)	377(1)	
(6)	377(6)	
(7)	377(2)	
51	Assets used partly for security	
(1)	377(4)	
(2)	377(4)	
(3)	377(4)	
(4)	377(4)	
52	Security: supplementary	
(1)	377(3)	
(2)	377(7)	
(3)	377(8)	
(4)	377(5)	
(5)	377(5)	
(6)	—	Commencement.
53	Employees earning £8,500 or more and directors	
(1)	—	Substitutes ICTA s.167.
(2)(a)	—	Amends heading of Pt.5 Ch.2 ICTA.
(2)(b)	—	Amends ICTA s.153(1), s.154(1), s.157(1), s.158(1), s.160(1), (2), s.162(1), s.163(1), s.165(6)(b).
(2)(c)	—	Substitutes ICTA s.160(3).

<b>Finance Act 1989 (c. 26) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)(d)	—	Amends ICTA s.162(5).
(2)(e)	—	Substitutes ICTA s.162(7).
(2)(f)	—	Amends ICTA s.332(2)(c), s.418(3)(a). See Sch.6 para.55(2) and 159.
(2)(g)	—	See Sch.6 para. 126(3).
62	Savings-related share option schemes	
(1)	—	Introductory.
(2)	—	Repealed FA 1991 Sch.19 Pt.5.
(3)	—	Amends ICTA Sch.9 para.25.
(4)	—	Commencement.
64	Share option and profit sharing schemes: shares of consortium member	
	—	Repeals in part ICTA Sch.9 para.10.
66	Priority share allocations for employees etc.	
(1)	—	Commencement.
(2)	—	Amends FA 1988 s.68(1).
(3)	—	Spent (superseded amendment of FA 1988 s.68(1A)).
(4)	—	Amends FA 1988 s.68(2).
(5)	—	Inserts FA 1988 s.68(2A), (2B).
178	Setting of rates of interest	
(2)(m) (words)	—	See new s.178(2)(r) in Sch.6 para.162(d).
(2)(p) (words)	—	See new s.178(2)(r) in Sch.6 para.162(d).
179	Provisions consequential on section 178	
(1)(g)	—	Amends ICTA s.160(5)(d).
(5)	—	Amends ICTA s.146(11).
Sch.6	Retirement benefits schemes	
para.7	—	Repealed ICTA s.595(2), (3).

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.8	—	Amends ICTA s.596.
para.9	—	Inserts ICTA s.596A, s596B.
para.13	—	Amends ICTA s.600.
para.18(1) (words)	—	Commencement.
para.18(5)- (7)	—	Commencement.
Sch.12 Close companies		
para.8	—	Amends ICTA s.168(11).

**Companies Act 1989 (c. 40)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.18 “Subsidiary” and related expressions: consequential amendments and savings		
para.46	—	Amends ICTA s.141(7) (“subsidiary”).

**Finance Act 1990 (c. 29)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
21 Care for children		
(1)	—	Inserts ICTA s.155A.
(2)	—	Amends ICTA s.154(2).
(3)	—	Commencement.
77 Expenses of entertainers		
	—	Inserts ICTA s.201A.
79 Priority share allocations for employees etc.		
(1)	—	Inserts FA 1988 s.68(3A).
(2)	—	Commencement.

**Finance Act 1990 (c. 29)** *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch. 14	Amendments correcting errors in ICTA	
para.4(2)	—	Amends ICTA ss.323(7); see Sch 6 para.167.

**Oversea Superannuation Act 1991 (c. 16)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
2	Continuation of tax exemption for non-resident pensioners	
	—	Amends ICTA s.615(2).

**Disability Living Allowance and Disability Working Allowance Act 1991 (c.21)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.2	Disability Living Allowance and Attendance Allowance: amendments	
para.18	—	Inserts ICTA s.617(1)(a).

**Finance Act 1991 (c. 31)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
38	Employee share schemes: non-discrimination	
(2)	—	Amends ICTA Sch.9 paras. 19,20.
39	Approved share option schemes: price at which shares may be obtained	
(1)	—	Substitutes ICTA Sch.9 para.29.
(2)-(6)	—	Amended ICTA s.185 as from 1.1.1992. Superseded in part by FA 1996 s.114(4)-(7) from 29.4.1996.
(7)	—	Commencement. See Sch.6 para.221.
(8)	—	Commencement.

<b>Finance Act 1991 (c. 31) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
40	Savings-related share schemes	
(1)	—	Amends ICTA Sch.9 para.24.
(2)	—	Commencement.
44	Priority share allocations for employees etc.	
(1)	—	Commencement.
(2)	—	Amends FA 1988 s.68(1).
(3)	—	Inserts FA 1988 s.68(1ZA), (1ZB).
(4)	—	Substitutes FA 1988 s.68(1A).
(5)	—	Inserts FA 1988 s.68(2C).
(6)	—	Amends FA 1988 s.68(3A).
(7)	—	Amends FA 1988 s.68(5).
(8)	—	Inserts FA 1988 s.68(5A)-(5C).
(9)	—	Amends FA 1988 s.77.
(10)	—	Commencement.
69	Expenses of entertainers	
(1)	—	Introductory.
(2)	—	Amends ICTA s.201A(1).
(3)	—	Inserts ICTA s.201A(2A).
(4)	—	Inserts ICTA s.201A(3A).
(5)	—	Inserts ICTA s.201A(4A).
(6)	—	Commencement.
(7)	—	Spent.
Sch.6	Restriction of higher rate relief: beneficial loans etc.	
para.1(1)	—	Spent (superseded amendment of ICTA s.160(4)).
para.1(2)	—	Inserts ICTA s.160(4A).
para.3	—	Amends and repeals in part ICTA Sch.7 para.3.

**Social Security Contributions and Benefits Act 1992 (c. 4)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
10	Class 1A contributions: benefits in kind etc (10)	– Unnecessary: see Schedule 6 para.178(2).
150	Interpretation of Part 10 (2) (words)	– Unnecessary: see Schedule 6 para.180(2)(a).

**Social Security (Consequential Provisions) Act 1992 (c. 6)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.2 para.93	Consequential amendments –	Amends ICTA s.617(1), (2)(a), (2)(aa).

**Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
10	Class 1A contributions: benefits in kind etc (10)	– Unnecessary: see Schedule 6 para.199(2).
146	Interpretation of Part 10 (2) (words)	– Unnecessary: see Schedule 6 para.201(2)(a).

**Social Security (Consequential Provisions)(Northern Ireland) Act 1992 (c. 9)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.2 para.33	Consequential amendments –	Amends ICTA s.617(1), (2)(a), (2)(aa).

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
120	Increase in expenditure by reference to tax charged in relation to shares etc.	
(6)	—	Amended FA 1993 s.105(1), (2); FA 1996 s.114(8). Unnecessary: see commentary on Sch.6 paras.210, 221.
Sch.10	Consequential amendments	
para.14(9)	—	Amends ICTA s.137(1), (2).
para.14(10)	—	Amends ICTA s.139(14) but s.139 repealed FA 1988 Sch.14 Pt. VI.
para.14(11)	—	Amends ICTA s.140(3), s.162(10)(d).
para.14(12)	—	Amends ICTA s.185(3), (7). See Sch.6 para.221.
para.16(3)	—	Amends FA 1988 s.68(4).
para.16(4)	—	Amends FA 1988 s.82.
para.16(5)	—	Amends FA 1988 s.84.

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
37	Employee share schemes: special benefits	
(1)	—	Introductory.
(2)	—	Substitutes FA 1988 s.80(1A), (2).
(3), (4)	—	Amends FA 1988 s.80(3).
(5)	—	Inserts FA 1988 s.80(3A).
(6)	—	Commencement.
54	Foreign earnings	
	—	Inserts Sch.12 para.1A.

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<b>Finance Act 1993 (c. 34)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
68	Payroll deduction schemes	
	(1)	— Amends ICTA s.202(7).
	(2)	— Commencement.
73	Vans	
		— Introduces FA 1993 Sch.4.
74	Heavier commercial vehicles	
	(1)	— Inserts ICTA s.159AC.
	(2)	— Repealed FA 1999 Sch.20 Pt.III(9).
	(3)	— Commencement.
75	Sporting and recreational facilities	
		— Inserts ICTA s.197G.
76	Removal expenses and benefits	
		— Introduces FA 1993 Sch.5.
105	Expenditure on shares	
	(1), (2)	— Amends TCGA 1992, s.120(7).
124	Expenses of Members of Parliament	
	(1)	— Inserts ICTA s.200(2).
	(2)	— Commencement.
	(3)	— Spent.
Sch.3	Car and car fuel benefits: 1994-95 onwards	
	para.1	— Introductory.
	para.2(1)	— Substitutes ICTA s.157(2).
	para.2(2)	— Repeals ICTA s.157(4), (5).
	para.3	— Amends ICTA s.168(5).
	para.4	— Inserts ICTA s.168A, s.168B, s.168C, s.168D, s.168E, s.168F, s.168G.
	para.5	— Substitutes ICTA Sch.6.
	para.6	— Spent (superseded amendment of ICTA s.158(2) & (5)).

**Finance Act 1993 (c. 34) (continued)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.7	—	Commencement.
Sch.4 Vans		
para.1	—	Introductory.
para.2	—	Amends ICTA s.154(2).
para.3	—	Amends ICTA s.155(1).
para.4	—	Inserts ICTA s.159AA, s.159AB.
para.5	—	Spent (superseded amendment of ICTA s.159A).
para.6(1)	—	Inserts ICTA s.168(5A).
para.6(2)	—	Amends ICTA s.168(6).
para.7	—	Inserts ICTA Sch.6A.
para.8	—	Commencement.
Sch.5 Removal expenses and benefits		
para.1	—	Inserts ICTA ss.191A, 191B.
para.2	—	Inserts ICTA Sch.11A.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
88 Beneficial loan arrangements		
(1)	—	Amends ICTA s.160(1), inserts ICTA s.160(1A).
(2)	—	Amends ICTA s.160(5).
(3)	—	Substitutes ICTA s.161(1).
(4)	—	Amends and repeals in part ICTA Sch.7 para.1(5), repeals paras.6-12.
(5)	—	Spent.
(6)	—	Commencement.
89 Vouchers and credit tokens		
(1)	—	Introductory.

<b>Finance Act 1994 (c. 9) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)	—	Amends and repeals in part ICTA s.141(1).
(3)	—	Amends ICTA s.141(6B).
(4)	—	Introductory.
(5)	—	Amends ICTA s.142(1).
(6)	—	Amends ICTA s.142(3).
(7)	—	Amends ICTA s.142(3B).
(8)	—	Introductory.
(9)	—	Amends ICTA s.143(1).
(10)	—	Amends ICTA s.143(3).
(11)	—	Amends ICTA s.143(4).
(12)	—	Introductory.
(13)	—	Amends ICTA s.144(1).
(14)	—	Amends ICTA s.144(3).
108	Taxation of benefits of non-approved schemes	
(1)-(5)	—	Amends ICTA s.596A.
(6)	Sch.7 para.41	Commencement.
(7)(b)	—	Amends ICTA s.189(1)(b).
109	Annuities derived from personal pension schemes	
(1)	—	Inserts ICTA s.648A.
(2)	—	Commencement.
110	Annuities derived from retirement benefits schemes	
(1)	—	Inserts ICTA s.597(3).
(2)	—	Commencement.
125	PAYE: payment by intermediary	
	—	Inserts ICTA s.203B.
126	PAYE: employees working for persons other than their employers etc.	
	—	Inserts ICTA ss.203C-203E.
127	PAYE: tradeable assets	
	—	Inserts ICTA s.203F.
128	PAYE: non-cash vouchers	

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
	–	Inserts ICTA s.203G.
129 PAYE: credit-tokens		
	–	Inserts ICTA s.203H.
130 PAYE: cash vouchers		
	–	Inserts ICTA s.203I.
131 PAYE: supplementary		
	–	Inserts ICTA ss.203J-203L.
132 PAYE: Payments etc. received free of tax		
	–	Inserts ICTA s.144A.
139 Taxation of incapacity benefit		
(1)	660, 664(1), 676	
(2)	663	
(3)	661	
(4)	–	Unnecessary - see Annex 2, Note 56.
(5)	660, 663, 664(1)	Amended FA 1995 s.141(2).
(6)	664(2)	Inserted FA 1995 s.141(3).

**Vehicle Excise and Registration Act 1994 (c. 22)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.3 Consequential amendments		
para.22	–	Spent in part (superseded amendment of ICTA s.158(2B)); amends ICTA s.168(5), (5A).

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
43 Cars available for private use		
(1)	–	Inserts ICTA s.157A.

<b>Finance Act 1995 (c. 4)</b> <i>(continued)</i>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)	—	Amends ICTA s.158(1).
(3)	—	Amends ICTA s.167(2), inserts ICTA s.167(2B), (2C), (2D).
(4)	—	Commencement.
44	Cars: accessories for the disabled	
(1)	—	Amends ICTA s.168A(11).
(2)	—	Inserts ICTA s.168AA.
(3)	—	Commencement.
45	Beneficial loan arrangements: replacement loans	
(1)	—	Introductory.
(2)	—	Repeals in part ICTA s.160(5).
(3)	—	Inserts ICTA s.160(3A).
(4)	—	Inserts ICTA Sch.7 para.4(2)-(4).
(5)	—	Commencement.
91	Employee liabilities and indemnity insurance	
(1)	—	Inserts ICTA s.201AA.
(2)	—	Amends ICTA s.141(3), s.142(2), s.153(2), s.156(8).
(3)	—	Commencement.
92	Post-employment deductions	
(1)	555(1)-(3), 564(1)	
(2)	556(1), 558, 559, 560(2)-(5), 561(1)-(6)	
(3)	—	Unnecessary.
(4)	557(1), (2), 563, 718	
(5)	555(1), 557(3), (4)	
(6)-(8)	—	See Sch.6 para.217.
(9)	563	
(10)	409(1), (3)-(5), 410(1), (3)-(5)	Substituted FA 1998 Sch.9, Part 2 para.5.
(11)	—	Commencement.
93	Incidental overnight expenses etc.	

<b>Finance Act 1995 (c. 4) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(1)	—	Inserts ICTA s.141(6C), (6D).
(2)	—	Inserts ICTA s.142(3C), (3D).
(3)	—	Inserts ICTA s.155(1B), (1C).
(4)	—	Inserts ICTA s.200A.
(5)	—	Commencement.
111	Assessments in respect of income taken into account under PAYE	
	—	Substitutes ICTA s.205, amends ICTA s.206.
137	Part-time workers: miscellaneous provisions	
(2)	—	Amends ICTA Sch.9 para.26(1).
(3)	—	Part repeals ICTA Sch.9 para.27(4).
(8)	—	Commencement.
141	Incapacity benefit	
(1)	—	Commencement.
(2)	—	Amends FA 1994 s.139(5).
(3)	—	Inserts FA 1994 s.139(6).

<b>Jobseekers Act 1995 (c. 18)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.2	Consequential Amendments	
para.12	—	Inserts ICTA s.151A.
para.14	—	Amends ICTA s.204.
para.16	—	Inserts ICTA s.617(2)(ab), (2)(ac).

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**Child Support Act 1995 (c. 34)**


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.3	Minor and consequential amendments	
para.1	—	Inserts ICTA s.617(2)(ad), (2)(ae).

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


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<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
106	Living accommodation provided for employees	
(1)	—	Repeals in part ICTA s.145(1).
(2)	—	Inserts ICTA s.146A.
(3)	—	Commencement.
107	Beneficial loans	
(1)	—	Substitutes ICTA s.160(1B), inserts ICTA s.160(1BA).
(2)	—	Amends ICTA Sch.7 para.5(1).
(3)	—	Substitutes ICTA Sch.7 para.5(2).
(4)	—	Commencement.
108	Incidental benefits for holders of certain offices etc.	
	—	Inserts ICTA s.200AA.
109	Charitable donations: payroll deduction schemes	
(1)	—	Amends ICTA s.202(7).
(2)	—	Commencement.
110	PAYE settlement agreements	
	—	Inserts ICTA s.206A.
113	Exercise of rights by employees of non-participating companies	
(1)	—	Amends and part repeals ICTA Sch.9 para.21(1).
(2)	—	Inserts ICTA Sch.9 para.21(4).
(3)	—	Amends ICTA Sch.9 para.26(3).

<b>Finance Act 1996 (c. 8) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
114	Requirements to be satisfied by approved schemes	
(1)	—	Introductory.
(2)	—	Amends ICTA Sch.9 para.28.
(3)	—	Amends ICTA Sch.9 para.29.
(4)-(7)	—	Amends ICTA s.185 from 29.4.1996. See Sch.6 para.221.
(8)	—	Amends TCGA 1992, s.120(6). See Sch.6 para.221.
(9)	—	Introduces Sch.16.
(10)	—	Commencement. See Sch.6 para.221.
115	Transitional provisions	
	—	See Sch.7 para.76.
120	Grant and exercise of share options	
(11)(b)	—	Spent. See Sch.6 para.163(4).
152	Jobfinder's grant	
	—	Spent.
Sch.7	Transfer of charge under Schedule C to Schedule D	
para.5	—	Amends ICTA s.19(1) Sch.E para.2.
Sch.16	Share option schemes approved before passing of this Act	
paras.1-3	—	See Sch.7 para.75.
para.4	—	Spent.
para.5	—	See Sch.7 para.75.
Sch.20	Self-assessment: discretions exercisable by the Board etc.	
para.6	—	Amends ICTA s.132(1).
para.7	—	Repeals in part ICTA s.145(7).
para.8	—	Amends ICTA s.159(1), repeals ICTA s.159(4)-(6).
para.9	—	Repeals in part ICTA s.161(3), (4).
para.10	—	Amends ICTA s.168(3), (6).

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.41	—	Repeals in part ICTA Sch.7 para.1(5).
para.42	—	Repeals in part ICTA Sch.12 para.2(2).

**Finance Act 1997 (c. 16)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
62	Travelling expenses etc	
(1)-(3)	—	Repealed FA 1998 Sch.27 Part 3(10).
(4)	—	Amends ICTA s.168(5), (5A).
(5)	—	Commencement.
63	Work-related training	
(1)	—	Inserts ICTA s.200B, s.200C, s.200D.
(2)	—	Amends ICTA s.200A(3).
(3)	—	Commencement.
Sch.18	Repeals: profit-related pay	
Pt.6(3), Note 3(b)	—	Saves ICTA Sch.8 para.7 for the operation of ICTA Sch.9, para 40(2) and (4). See clauses 549 to 554.

**Finance Act 1998 (c. 36)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
49	Employee share options	
(1)	—	Amends ICTA s.135(2), (5).
(2)	Sch.7 para.62	Commencement.
50	Conditional acquisition of shares	
(1)	—	Inserts ICTA s.140A-s.140C.
(2)	—	Amends FA 1988 s.77(1).

<b>Finance Act 1998 (c. 36) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	—	Inserts FA 1988 s.79(6A).
(4)	Sch.7 para.44	Commencement.
51	Convertible shares provided to directors and employees	
(1)	—	Inserts ICTA s.140D to s.140F.
(2)	—	Inserts FA 1988 s.79(6B).
(3)	Sch.7 para.49	Commencement.
52	Information powers	
(1)	—	Inserts ICTA s.140G.
(2)	—	Amends TMA 1970 s.98.
53	Provision supplemental to sections 50-52	
	—	Inserts ICTA s.140H.
55	Construction workers supplied by agencies	
(1)	—	Repeals in part ICTA s.134(5).
58	Payments and other benefits in connection with termination of employment, etc.	
(1)	—	Substitutes ICTA s.148.
(2)	—	Substitutes ICTA Sch.11.
(3)	—	Introduces FA 1998 Sch.9.
(4)	—	Unnecessary: see Sch.7 para.42.
60	Reductions for road fuel gas cars	
(1)-(5)	—	Amends ICTA s.168A(1), (11), s.168B(2), s.168C(2), inserts ICTA s. 168AB.
(6)	—	Commencement.
61	Travelling expenses	
(1)	—	Substitutes ICTA s.198(1)-(1B).
(2)	—	Inserts ICTA Sch.12A.
(3)	—	Commencement.
63	Withdrawal (of foreign earnings deduction) except in relation to seafarers	
(1)	—	Repeals ICTA s.193(1).
(2)	—	Inserts ICTA s.192A.

<b>Finance Act 1998 (c. 36) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(3)	—	Repeals in part ICTA s.19(1) Sch.E Case I, amends ICTA s.132(3), Sch.11 para.10, Sch.12 paras.1, 1A, 2(1), 3(1) and (3), 5, 6.
(4)	—	Amends ICTA Sch.12 paras.3(2), (5).
(5)-(7)	—	Commencement.
64	Transitory provision relating to tradeable assets	
(1)-(7)	—	Spent.
65	PAYE: payment in the form of a readily convertible asset	
(1)-(5)	—	Amends ICTA s.203F.
(6), (7)	—	Spent.
66	PAYE: enhancing the value of an asset	
(1)	—	Inserts ICTA s.203FA.
(2), (3)	—	Spent.
67	PAYE: gains from share options etc	
(1)	—	Inserts ICTA s.203FB.
(2), (3)	—	Spent.
68	PAYE: Vouchers and credit-tokens	
(1)	—	Amends ICTA s.203G.
(2)	—	Amends ICTA s.203H.
(3)	—	Amends ICTA s.203I.
(4), (5)	—	Spent.
69	Intermediaries, non-UK employers, agencies etc.	
(1)	—	Amends ICTA s.203C(1).
(2)	—	Inserts ICTA s.203C(3A), (3B).
(3)	—	Substitutes ICTA s.203L(1), inserts ICTA s.203L(1A), (1B), (1C), substitutes ICTA s.203L(2).
(4)	—	Amends ICTA s.144A(2).
(5), (6)	—	Spent.
93	Benefits received under non-approved retirement benefits scheme	

**Finance Act 1998 (c. 36) (continued)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(1)	—	Amends ICTA s.596A(4).
(2)	—	Amends ICTA s.596B(9).
(3)	—	Inserts ICTA s.596C.
(4)	—	Commencement.
Sch.9	Payments in connection with termination of employment etc.	
Pt.1	—	Substitutes ICTA Sch.11.
Pt.2	para.1	Amends ICTA s.189.
	para.2	Spent (superseded amendment of ICTA s.190).
	para.3	Amends ICTA s.202B(8).
	para.4	Amends ICTA s.833(3)(a): see Sch.6 para.108(2).
	para.5	Substitutes FA 1995 s.92(10).
Sch.10	Ordinary commuting and private travel	
	—	Inserts ICTA Sch.12A.

**Tax Credits Act 1999 (c. 10)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.1	Provision consequential on renaming of benefits	
	para.6(c)	Amends ICTA s.617(2)(a).

**Finance Act 1999 (c. 16)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
42	Conditional acquisition of shares	
(1)	—	Introductory.
(2)	—	Repeals ICTA s.140A(2).
(3)	—	Amends ICTA s.140A(3).
(4)	—	Amends ICTA s.140A(4).

<b>Finance Act 1999 (c. 16) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(5)	—	Spent.
43	Meaning of conditional interests in shares	
(1)	—	Introductory.
(2)	—	Inserts ICTA s.140C(1A).
(3)	—	Amends ICTA s.140C(2), (3), (4).
(4)	—	Amends ICTA s.140C(3).
(5)	—	Inserts ICTA s.140C(3A).
(6)	—	Inserts ICTA s.140C(6).
(7)	—	Commencement.
44	Exemption for mobile telephones	
(1)	—	Inserts ICTA s.155AA.
(2)	—	Repeals ICTA s.159A.
(3)	—	Amends ICTA s.154(2).
(4)	—	Amends ICTA s.168A(11).
(5)	—	Repeals ICTA s.200AA(3).
(6)	—	Commencement.
45	Limited exemption for computer equipment	
(1)	—	Inserts ICTA s.156A.
(2)	—	Amends ICTA s.154(2).
(3)	—	Commencement.
48	Provision and support of bus services	
(1)	—	Inserts ICTA s.197AA, s.197AB.
(2)	—	Commencement.
49	Provision of motor cycle or cycle parking facilities	
(1)	237, 266(1), 267	
(2)	237, 266(1), 267	
(3)	—	See Annex 2, Note 29.
(4)	—	Commencement.
50	Cycles and cyclist's safety equipment	
(1)	—	Inserts ICTA s.197AC.

<b>Finance Act 1999 (c. 16) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
(2)	—	Repealed CAA 2001 Sch.4.
(3)	—	Commencement.
51	EU travel expenses	
(1)	—	Amends ICTA s.200(2), inserts ICTA s.200(3).
(2)	—	Commencement.
Sch. 5	Scottish Parliament and devolved assemblies: exemptions and reliefs	
para.1	—	Substitutes ICTA s.190.
para.2(1)	—	Inserts ICTA s.200ZA.
para.2(2)	—	Substitutes ICTA s.198(4).
para.2(3)	—	Repealed CAA 2001 Sch.4.
para.3	—	Amends ICTA s.200AA(2).
Sch. 10	Sharing of pensions etc. on divorce or annulment	
para.4	—	Amends ICTA s.595(5).
para.5	—	Inserts ICTA s.596(4).
para.6	—	Amends ICTA s.596A(8).
para.8	—	Amends ICTA s.600(1), (2).

<b>Welfare Reform and Pensions Act 1999 (c. 30)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.8	Welfare benefits: minor and consequential amendments	
para.1(2)	—	Amends ICTA s.617(1)(a).
Sch.12	Consequential amendments	
para.75	—	Inserts ICTA s.617(2)(af).

**Care Standards Act 2000 (c. 14)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.4	Minor and consequential amendments	
para.13	—	Amends ICTA s.155A(6).

**Finance Act 2000 (c. 17)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
38	Payroll deduction scheme	
(5)	—	Amends and repeals in part ICTA s.202.
(7)	—	Commencement of subs.(5).
47	Employee share ownership plans	
	—	Introduces FA 2000 Sch.8.
56	Further provisions about share options	
(1)	—	Inserts ICTA s.187A.
(2)	—	Amends ICTA s.203FB.
(3)	—	Amends ICTA s.136(6), FA 1988 s.85(1).
(4)	—	Inserts ICTA s.136(7), (8).
57	Benefits in kind: deregulatory amendments	
(1)	—	Introduces FA 2000 Sch.10.
(2)	—	Commencement.
58	Education and training	
(1)	—	Inserts ICTA s.200E, s.200F, s.200G, s.200H, s.200J.
(2)	—	Amends ICTA s.200A(3).
(3)	—	Commencement.
59	Cars available for private use	
	—	Introduces FA 2000 Sch.11.
60	Provision of services through intermediary	
	—	Introduces FA 2000 Sch.12.

<b>Finance Act 2000 (c. 17) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
62	Enterprise management incentives	
	—	Introduces FA 2000 Sch.14.
Sch.8	Employee share ownership plans	
	para.1(1)	488(4), Sch.2 para.2
	para.1(2), (3)	Sch.2 para.3
	para.1(4)	Sch.2 para.2
	para.2	Sch.2 para.4
	para.3	Sch.2 paras.5, 53
	para.4	Sch.2 para.81
	para.5	Sch.2 para.82
	para.6	Sch.2 para.6
	para.7	Sch.2 para.7
	para.8	Sch.2 para.8
	para.9	Sch.2 para.9
	para.10	Sch.2 para.10
	para.11	Sch.2 para.11
	para.12	Sch.2 para.12
	para.13	Sch.2 para.14
	para.14(1)	Sch.2 para.15
	para.14(1A), (1B)	Sch.2 para.17
	para.14(2)-(5)	Sch.2 para.16
	para.15	Sch.2 para.19
	para.16	Sch.2 para.18.
	para.17	Sch.2 para.20
	para.18	Sch.2 para.21
	para.19	Sch.2 para.21
	para.20	Sch.2 para.22
	para.21	549-554, Sch.2 para.23
		Part unnecessary: see commentary on Sch.2 para.5.
		Amended FA 2001 Sch.13 para.2.
		Inserted FA 2001 Sch.13 para.2.
		See Annex 1, Change 160.
		See also Sch.7 para.87.

<b>Finance Act 2000 (c. 17) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.22	Sch.2 para.24	
para.23	Sch.2 para.34	
para.24	Sch.2 para.35	
para.25	Sch.2 para.34	
para.26	Sch.2 para.38	
para.27	Sch.2 para.39	
para.28	Sch.2 para.40	
para.29	Sch.2 para.41	
para.30	Sch.2 para.42	
para.31	Sch.2 para.36	
para.32	Sch.2 para.37	
para.33	Sch.2 para.43	
para.34	Sch.2 para.44	
para.35	Sch.2 para.45	
para.36	Sch.2 para.46	
para.37	Sch.2 para.47	
para.38	Sch.2 para.48	
para.39(1)	Sch.2 para.49	
para.39(2)	Sch.2 para.43	
para.39(3)	Sch.2 para.49	Amended Financial Services and Markets Act 2000 (Consequential Amendments) (Taxes) Order 2001 (S.I. 2001/3629) Art.107.
para.39(4)	Sch.2 para.49	
para.40	Sch.2 para.50	
para.41	Sch.2 para.51	
para.42	Sch.2 para.52	
para.43	Sch.2 para.53	
para.44	Sch.2 para.54	
para.45	Sch.2 para.55	
para.46	Sch.2 para.56	

**Finance Act 2000 (c. 17)** *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.47	Sch.2 para.57	
para.48	Sch.2 para.43	Amended FA 2001 Sch.13 para.3(1).
para.49	Sch.2 para.58	
para.50	Sch.2 para.59	
para.51	Sch.2 para.60	
para.52	Sch.2 para.61	
para.53(1), (2)	Sch.2 para.62	
para.53(3)	Sch.2 para.69	
para.53(4)	Sch.2 para.62	
para.54	Sch.2 para.64,	
para.55	Sch.2 para.65	
para.56(1)- (4)	Sch.2 para.66	Sub-para (2) part unnecessary: see commentary on Sch.2 para.66.
para.56(5)	Sch.2 para.62	
para.57	Sch.2 para.67	
para.58	Sch.2 para.68	
para.59	Sch.2 para.25	
para.60	Sch.2 para.26	
para.61	Sch.2 para.27	
para.62	Sch.2 para.28	Part unnecessary: see commentary on Sch.2 para.28.
para.63	Sch.2 para.30	
para.64	Sch.2 para.31	
para.65(1)- (5)	Sch.2 para.32	
para.65(6)	Sch.2 para.99	
para.66	Sch.2 para.33	
para.67	Sch.2 para.29	
para.68	Sch.2 para.71	Amended ESSA 2002 s.1(2).

**Finance Act 2000 (c. 17)** *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.69	Sch.2 para.76	
para.70	Sch.2 para.75	
para.71(1), (2)	Sch.2 para.72	
para.71(3)	Sch.2 para.73	
para.71(4)	Sch.2 para.74	
para.72(1)	Sch.2 para.77	
para.72(2)	Sch.2 para.99	
para.73	Sch.2 para.79	
para.74	—	See Sch.6 para.221.
para.75	Sch.2 para.80	
para.76	Sch.2 para.78	
para.77(1)	489(1), 500(2), (3)	See Sch.6 paras.10, 34 and 100.
para.77(2)	489(1), 500(2), (3)	See Sch.6 paras.10 and 34.
para.78(1)	490	
para.78(2)	491	Part unnecessary: see commentary on clause 491.
para.78(3)	499	Inserted FA 2001 Sch.13 para.4.
para.79(1)	7(6), 10(3), 501(1)-(5)	
para.79(2)	502(2), (3)	
para.79(3)	502(4)	
para.79(4)	502(5), Sch.2 para.99	
para.79(5)	501(6)	
para.80(1), (2)	494	
para.80(3)	495	
para.81(1)	505(1)	
para.81(2)- (3)	7(6), 10(3), 505(2),(3)	
para.81(4)	505(4)	
para.81(5), (6)	505(6)	

<b>Finance Act 2000 (c. 17) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.81(7)	497(1)	
para.82(1)	7(6), 10(3), 505(6), 507(1), (2)	
para.82(2)	—	Repealed FA 2001 Sch.13 para.5.
para.83	492	
para.84	7(6), 10(3), 503	
para.85	7(6), 10(3), 504(1), (2)	
para.86(1)	506(1)	
para.86(2)- (3)	7(6), 10(3), 506(2),(3)	
para.86(4)	506(4)	
para.86(5)	506(6)	
para.86(6)	497(2)	
para.87(1)	498(1)	
para.87(2)	498(2), Sch.2 para.32	
para.87(3)	Sch.2 para.99	
para.87(4)	498(2), Sch.2 para.98	
para.88(1)- (4), (5)-(7)	—	See Sch.6 para.100; amended FA 2001 Sch.13 para.6(1).
para.88(4A)	—	Inserted ESSA 2002 s.3(2); see Sch.6 para.100.
para.89	493	
para.90	Sch.2 para.80	
para.91	496	
para.92(1)	—	See Sch.6 paras.10 and 34.
para.92(2)	—	See Sch.6 para.34.
para.92(3)	Sch.2 para.80(4)	
para.93(1)	Sch.2 para.80(5)	See Sch.6 paras.10, 34.
para.93(2)	—	See Sch.6 para.34; amended FA 2001 Sch.13 para.7.
para.93(3)	—	See Sch.6 paras.10, 34.
para.93(4)	Sch.2 para.80(4)	

**Finance Act 2000 (c. 17)** *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.93(5)	—	See Sch.6 paras.10, 34.
para.93(6)	497(3)	
para.94	509(1), (2), (3)	Amended FA 2002 s.39(2).
para.95(1)- (6)	510	Amended FA 2002 s.39(3).
para.95(7), (8)	511	
para.95(9)	512	
para.95(10)	488(4)	
para.96(1)	513(1)-(5)	
para.96(2)	513(5)	Amended FA 2002 s.39(4).
para.96(3)	514(1)-(5)	
para.96(4)	514(6)	
para.96(5)	488(4)	
para.97	Sch.7 para.86	See Sch.6 para.221.
para.98	—	See Sch.6 para.221; amended FA 2001 Sch.13 para.8, ESSA 2002 s.3(3).
para.99	—	See Sch.6 para.221.
para.100	—	Amended ESSA 2002 s.3(4); see Sch.6 para.221.
paras.101- 102	—	See Sch.6 para.221.
para.103	—	See Sch.7 para.86.
para.104	—	See Sch.6 para.221.
paras.105- 107	—	See Sch.6 para.109.
para.108	—	Amended ESSA 2002 s.2(2); see Sch.6 para.109.
paras.109- 112	—	See Sch.6 para.109.
para.112A	—	Inserted ESSA 2002 s.1(3); see Sch.6 para.109.
para.112B	—	Inserted ESSA 2002 s.1(4); see Sch.6 para.109.

**Finance Act 2000 (c. 17)** *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.113	—	Amended ESSA 2002 s.2(3); see Sch.6 para.109.
para.114	—	See Sch.6 para.109.
para.115(1), (2)	Sch.2 para.86	
para.115(3)- (8)	Sch.2 para.87	
para.116(1)- (4)	Sch.2 para.88	
para.116(5)	Sch.2 para.99(1)	
para.116A	—	Inserted FA 2001 s.95. See now s.95 as substituted by Sch.6 para.257.
para.117(1)- (3)	Sch.2 para.93	
para.117(4)	—	Amends TMA 1970 s.98. See Sch.6 para.137(2)(b).
para.118(1)	Sch.2 para.83	
para.118(2)	Sch.2 paras.42, 84	
para.118(3)	Sch.2 para.84	
para.118(4)	Sch.2 para.42	
para.118(5), (6)	Sch.2 para.84	
para.118(7)	Sch.2 para.83	
para.119	Sch.2 para.85	
para.120	Sch.2 para.89	
para.121(1)	Sch.2 para.90	See also Sch.6 para.109.
para.121(2)- (9)	Sch.2 para.90	Sub-para (3) part unnecessary: see commentary on Sch.2 para.90.
para.121(10), (11)	—	Inserted ESSA 2002 s.2(4); see Sch.6 para.109.
para.122(1), (2)	Sch.2 para.96	
para.122(3)- (5)	Sch.2 para.97	

<b>Finance Act 2000 (c. 17) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.122(6)	508(1)	
para.122(7)	Sch.2 para.97	
para.123	Sch.2 para.95	
para.124	720(1)	
para.125	Sch.2 para.92	See Sch.6 para.221.
para.126	Sch.2 para.94	
para.127	Sch.2 para.91	Amended FA 2002 s.39(5).
para.128	509(4), (5)	Amended FA 2002 s.39(6); see Sch.6 paras.100, 221.
para.129(1)	719 (“control”) 721(1) (“tax year”), Sch.2 paras.75, 99(1)	See also Sch.6 paras.10, 34, 100, 221.
para.129(2)	718	
para.129(3), (4)	Sch.2 para.99(2), (3)	
para.130	—	Index.
Sch.10	Benefits in kind: deregulatory amendments	
para.1	—	Introductory.
para.2(1)	—	Inserts ICTA s.155ZA.
para.2(2)	—	Amends ICTA s.154(2), (3).
para.3(1)	—	Inserts ICTA s.155ZB.
para.3(2)	—	Amends ICTA s.154(2).
para.4(1)	—	Inserts ICTA s.161A.
para.4(2)	—	Repeals ICTA s.160(1C), amends ICTA s.160(5).
para.5(1)	—	Inserts ICTA s.161B.
para.5(2)	—	Inserts ICTA Sch.7A.
para.5(3)	—	Amends ICTA s.160(5).
para.5(4)	—	Repeals ICTA s.161(1A), (1B).
para.6	—	Inserts ICTA Sch.7 para.5A.
Sch.11	Cars available for private use	
para.1(1)	—	Introductory.

<b>Finance Act 2000 (c. 17) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.1(2)	—	Substitutes ICTA Sch.6 paras.1-5, inserts ICTA Sch.6 paras.5A-5G.
para.1(3)	—	Amends ICTA Sch.6 para.6.
para.1(4)	—	Amends ICTA Sch.6 para.10.
para.2	—	Inserts ICTA s.168AB(4).
Sch.12	Provision of services through an intermediary	
para.1(1)-(4)	49	
para.1(5)	—	See Annex 2, Note 12.
para.2	7(5), 50	
para.3	51	See Annex 1, Changes 12 and 157.
para.4	52	
para.5	53	
para.6	48	
para.7	54(1)	Amended CAA 2001 Sch.2 para.107; see Annex 1, Change 13.
para.7A	54(3)	Inserted FA 2002 s.38(2).
para.7B(1), (2)	54(4), (5)	Inserted FA 2002 s.38(2).
para.7B(3)	54(7)	Inserted FA 2002 s.38(2).
para.8	54(2)	
para.9	54(8)	
para.10	55	See Annex 1, Change 14.
para.11(1)	56(1)	
para.11(2)	56(2)	
para.11(3)	56(4), (5)	
para.11(4)	56(3)	Unnecessary (in part): see section 218(1), Step (1)(d); amended FA 2001 Sch.12 Pt. 2 para.16.
para.11(5)	56(6)	
para.11(6)	56(7)	

**Finance Act 2000 (c. 17)** *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.11(7)	56(8)	
para.12	57	Amended FA 2002 s.38(3).
para.13	58	
para.14(1)	59(1)	
para.14(2)	59(7)	
para.14(3)	59(6)	
para.15(1)	59(4)	
para.15(2)	59(5)	
para.16(1)	59(2)	
para.16(2)	59(3)	
para.19	60, 718	See Annex 1, Change 157.
para.20	720(1)	
para.21	61, 721(5)	
para.22	—	Unnecessary.
para.23	—	Spent.
para.24	48	
Sch.14	Enterprise management incentives	
para.1(1)	527(4), Sch.5 para.1	
para.1(2)	Sch.5 para.1	
para.1(3)	Sch.5 para.2	
para.2	Sch.5 para.44	Amended FA 2001 Sch.14 para.2.
para.3	Sch.5 para.45	
para.4	Sch.5 para.46	Amended FA 2001 Sch.14 para.3.
para.5(1)-(5)	Sch.5 para.47	
para.5(6)-(9)	Sch.5 para.48	
para.6	Sch.5 para.49	
para.7	Sch.5 para.50	
para.8	Sch.5 para.3	Amended FA 2001 Sch.14 para.4.

**Finance Act 2000 (c. 17)** *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.9	Sch.5 para.4	Amended FA 2001 Sch.14 para.5.
para.10(1)-(3)	Sch.5 para.5	
para.10(4), (5)	Sch.5 para.6	
para.10(6)-(8)	Sch.5 paras.5, 6	
para.11	Sch.5 para.7	Substituted FA 2001 Sch.14 para.6.
para.12	Sch.5 para.8	
para.13	719, Sch.5 para.9	
para.14	Sch.5 para.10	
para.15	719, Sch.5 para.11	
para.16	Sch.5 para.12	Amended Enterprise Management Incentives (Gross Asset Requirement) Order 2001 (S.I. 2001/3799).
para.17(1)	Sch.5 para.13	
para.17(2), (3)	Sch.5 para.14	
para.17(4)	Sch.5 paras.13, 14	
para.17(5), (6)	Sch.5 para.14	
para.17(7)	Sch.5 paras.13, 14	
para.18	Sch.5 para.15	
para.19	Sch.5 para.16	
para.20	Sch.5 para.17	
para.21	Sch.5 para.18	
para.22	Sch.5 para.19	Amended FA 2002 s.103(4)(f).
para.23	Sch.5 para.20	
para.24	Sch.5 para.21	
para.25	Sch.5 para.22	
para.26	Sch.5 para.23	

**Finance Act 2000 (c. 17)** *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.27	Sch.5 para.24	
para.28	Sch.5 para.25	
para.29(1)-(3)	Sch.5 para.26	
para.29(4)	Sch.5 para.26	
para.29(5),(6)	Sch.5 para.27	
para.30(1),(2)	Sch.5 para.28	
para.30(3)	Sch.5 para.30	
para.30(4)	Sch.5 para.28	
para.31	Sch.5 para.29	
para.32	Sch.5 para.30	
para.33	Sch.5 para.30	See also Sch.7 para.87
para.34	Sch.5 para.31	
para.35	549-554, Sch.5 para.32	
para.36	Sch.5 para.33	
para.37	Sch.5 para.34	
para.38	Sch.5 para.35	
para.39	Sch.5 para.36	
para.40	Sch.5 para.37	
para.41	Sch.5 para.38	
para.42(1)	528, 529(1)	
para.42(2), (3)	529(2), (3)	
para.43	528	
para.44	530	
para.45(1)	531(1)	
para.45(2)	531(2), (4)	Substituted FA 2001 Sch.14 para.7.
para.45(3)	531(3)	Substituted FA 2001 Sch.14 para.7.
para.45(4)	420	Substituted FA 2001 Sch.14 para.7.

**Finance Act 2000 (c. 17)** *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.45(5)	531(5)	
para.46(1)	531(1)	
para.46(2)	531(2), (3), (4)	Substituted FA 2001 Sch.14 para.8.
para.46(2A)	420	Substituted FA 2001 Sch.14 para.8.
para.46(3)	531(5)	
para.47(1)	534(1), 535(1),536(1), 537(2), (3)	Amended FA 2001 Sch.14 para.9.
para.47(2)	534(3)-(5)	Sub-para (2) part unnecessary: see commentary on clause 534.
para.47(3)	535(2), (4)	
para.47(4)	—	Drafting.
para.48	534(2)	
para.49	537	Amended FA 2001 Sch.14 para.10.
para.50	538	
para.51(1)	539(1)	
para.51(2)	536(2), 539(4)	
para.51(3)	539(2)	
para.51(4)	539(3)	
para.51(5)	536(2)	
para.52(1)	535(3)	
para.52(2)-(5)	—	See Annex 1, Change 130.
para.52(6)	535(6)	
para.53(1)	532(1)	
para.53(2)	532(2), (4), (5)	Substituted FA 2001 Sch.14 para.11.
para.53(2A)	532(3)-(5)	Substituted FA 2001 Sch.14 para.11.
para.53(2B)	532(3)-(5)	Substituted FA 2001 Sch.14 para.11.

**Finance Act 2000 (c. 17)** *(continued)*

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.53(2C)	532(4), (5)	Substituted FA 2001 Sch.14 para.11.
para.53(2D)	420	Substituted FA 2001 Sch.14 para.11.
para.53(3)	532(6)	Amended FA 2001 Sch.14 para.11.
para.54(1)	540	
para.54(2)	541(1)	
para.55	541	
para.56	—	See Sch.6, para.221.
para.57	—	See Sch.6, para.221.
para.58	—	See Sch.6, para.221.
para.59	719, Sch.5 para.39	
para.60	Sch.5 para.40	
para.61	Sch.5 para.41	
para.62	Sch.5 para.42	
para.63	Sch.5 para.43	Amended FA 2001 Sch.14 para.12.
para.64(1), (2)	Sch.5 para.51	
para.64(3)	—	Amends TMA 1970 s.98. See Sch.6 para.137(2)(c), (3).
para.65(1), (2)	Sch.5 para.52	
para.65(3)	—	Amends TMA 1970 s.98. See Sch.6 para.137(4)(e), (5).
para.66(1)	Sch.5 para.55	
para.66(2)	Sch.5 para.56	
para.67(1)	Sch.5 para.56	
para.67(2), (3)	Sch.5 para.57	
para.67(4)	Sch.5 para.56	
para.67(5)	Sch.5 paras.56, 57	
para.68	720(1)	

**Finance Act 2000 (c. 17) (continued)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.69	Sch.5 para.54	
para.70	Sch.5 para.53	
para.71(1)	721(1) (“tax year”), Sch.5 para.58	
para.71(2)	718	
para.72	—	Index.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.2	Consequential amendments	
para.24	—	Spent.
para.25	—	Repeals in part ICTA s.198(2).
para.51(1)	—	Spent in part; see Sch.6 para. 62.
para.107	—	Amends FA 2000 Sch.12 para.7.

**Finance Act 2001 (c.9)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
57	Mileage allowances: exemptions and relief	
(1)	—	Inserts ICTA s.197AD-197AH.
(2)	—	Inserts ICTA Sch.12AA.
58	Mileage allowances: nil liability notices	
	Sch.7 paras.16, 20	
60	Exemption for works bus services: extension to minibuses	
	—	Amends ICTA s.197AA.
61	Employee share ownership plans	
	—	Introduces FA 2001 Sch.13.
62	Enterprise Management incentives	

<b>Finance Act 2001 (c.9) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
	—	Introduces FA 2001 Sch.14.
Sch.12 Mileage allowances		
Pt.1	—	Inserts ICTA Sch.12AA.
Pt.2, para.1	—	Amends ICTA s.153.
Pt.2, para.2	—	Amends ICTA s.163(4)(b).
Pt.2, para.3	—	Amends ICTA s.167(2)(b).
Pt.2, para.4	—	Amends ICTA s.168(5), (5A).
Pt.2, para.5	—	Amends ICTA s.192(5).
Pt.2, para.6	—	Inserts ICTA s.198(5).
Pt.2, para.7	—	Amends ICTA s.200A(1)(b).
Pt.2, para.8	—	Amends ICTA s.200C.
Pt.2, para.9	—	Amends ICTA s.200F.
Pt.2, para.10	—	Inserts ICTA s.332(3A), (3B).
Pt.2 para. 12	—	Amends ICTA s.589.
Pt.2 para 13	—	Amends ICTA s.589B.
Pt.2, para.14	—	Amends ICTA s.646(2)(b). See Sch.6 para.94.
Pt.2, para 15	—	Amends ICTA Sch.12 para.1A.
Pt.2, para 16	—	Inserts FA 2000 Sch. 12 Pt.2 para.11(4)(ab).
Sch.13 Employee share ownership plans: amendments		
para.1	—	Introductory.
para.2(1)	—	Amends FA 2000 Sch.8, para.14.
para.2(2)	—	Spent.
para.3(1)	—	Amends FA 2000 Sch.8, para.48.
para.3(2), (3)	—	Spent.
para.4	—	Adds FA 2000 Sch.8, para.78(3).
para.5	—	Repeals FA 2000 Sch.8, para 82(2).

<b>Finance Act 2001 (c.9) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.6(1)	—	Amends FA 2000 Sch.8 para.88.
para.6(2), (3)	—	Commencement; see Sch.6 para.100.
para.7(1)	—	Amends FA 2000 Sch.8 para.93.
para.7(2)	—	Spent.
para.8(1)	—	Amends FA 2000 Sch.8 para.98.
para.8(2), (3)	—	Commencement; see Sch.6 para.221.
Sch.14	Enterprise Management Incentives: Amendments	
para.1	—	Introductory.
para.2	—	Amends FA 2000 Sch.14, para.2.
para.3	—	Amends FA 2000 Sch.14, para.4.
para.4	—	Amends FA 2000 Sch.14, para.8.
para.5	—	Amends FA 2000 Sch.14, para.9.
para.6	—	Substitutes FA 2000 Sch.14, para.11.
para.7	—	Substitutes FA 2000 Sch.14, para.45(2)-(4).
para.8	—	Amends FA 2000 Sch.14, para.46(2)-(2A).
para.9	—	Amends FA 2000 Sch.14, para.47.
para.10	—	Amends FA 2000 Sch.14, para.49.
para.11	—	Amends FA 2000 Sch.14, para.53.
para.12	—	Amends FA 2000 Sch.14, para.63.
para.13(1), (2)	—	Commencement.

**Finance Act 2001 (c.9) (continued)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.13(3)	Sch.7 paras.79, 80.	
Sch.22 Remediation of contaminated land		
para.16(5) (words)	—	See section 684(7).

**Social Security Contributions (Share Options) Act 2001 (c. 20)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
4 Consequential changes to tax relief provisions		
(1)	482(2)-(4)	
(2)	482(1)	
(3)	481(4), 482(5)	
(4)	—	Unnecessary - see section 700(3)(a)(ii) and (4)(b).

**International Development Act 2002 (c. 1)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.3 Consequential amendments		
para.10	—	Amends ICTA Sch.11, para.6(2).

**State Pension Credit Act 2002 (c. 16)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Sch.2 Minor and consequential amendments		
para.28	—	Inserts ICTA s.617(2)(ag).

<b>Tax Credits Act 2002 (c.21)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
25	Payments of working tax credit by employers	
(6)	—	Unnecessary: see Sch.6 para.265(4).
Sch.3	Tax credits: consequential amendments	
para.14	—	Inserts ICTA s.617A.
<b>Finance Act 2002 (c.23)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
33	Employer-subsidised public transport bus services	
(1)	—	Introductory.
(2)	—	Amends ICTA s.197AB(2).
(3)	—	Substitutes ICTA s.197AB(3) and inserts ICTA s.197AB(3A).
(4)	—	Amends ICTA s.197AB(4).
(5)	—	Inserts ICTA s.197AB(5).
(6)	—	Commencement.
34	Car fuel: calculation of cash equivalent of benefit	
(1)	—	Introductory.
(2)	—	Amends ICTA s.158(2)-(2B).
(3)	—	Amends ICTA s.158(4).
(4)	—	Substitutes ICTA s.158(5).
(5)	—	Inserts ICTA s.158(6A), (6B).
(6)	—	Inserts ICTA s.158(8).
(7)	—	Inserts ICTA s.158(9).
(8)	—	Commencement.
35	Statutory paternity pay and statutory adoption pay	
	—	Inserts ICTA s.150(e).
36	Exemption of minor benefits: application to non-cash vouchers	
	—	Inserts ICTA s.155ZB(3).
37	Minor amendments to Schedule E charge	

<b>Finance Act 2002 (c.23) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
	—	Introduces FA 2002 Sch.6.
38	Provision of services through an intermediary: minor amendments	
(2)	—	Inserts FA 2000 Sch.12 paras.7A, 7B.
(3)	—	Amends FA 2000 Sch.12 para.12(2).
39	Employee share ownership plans: minor amendments	
(1)	—	Introductory.
(2)	—	Amends FA 2000 Sch.8 para.94.
(3)	—	Amends FA 2000 Sch.8 para.95(6).
(4)	—	Amends FA 2000 Sch.8 para.96(2).
(5)	—	Amends FA 2000 Sch.8 para.127.
(6)	—	Amends FA 2000 Sch.8 para.128(2).
(7)	—	Commencement.
(8)	Sch.7 para.70	
41	Parliamentary visits to EU candidate countries: tax treatment of members' expenses	
(1)	—	Introductory.
(2)	—	Amends ICTA s.200(3), s.200ZA(3).
(3)	—	Adds ICTA s.200(4), (5), s.200ZA(4), (5).
(4)	—	Spent.
103	References to accounting practice and periods of account	
(4) (words)	—	Amends FA 2000 Sch.14 para.22(4).
Sch. 6	Minor amendments to Schedule E charge	
para.1	—	Amends ICTA s.135(5).
para.2	—	Inserts ICTA s.144(4A).

**Finance Act 2002 (c.23) (continued)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
para.3	—	Amends ICTA s.157(3)(b), s.159AA(3)(b), s.159AC(3)(b).
para.4	—	Amends ICTA s.144A(1).
para.5	—	Amends ICTA s.148.
para.6	—	Amends ICTA s.595(1).
Sch. 13	Tax relief for expenditure on vaccine research etc.	
para.27(1) (words)	—	See section 684(8).

**Employee Share Schemes Act 2002 (c.34)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
1	Employee share ownership plans	
(1)	—	Introductory.
(2)	—	Inserts FA 2000 Sch.8 para.68(3).
(3)	—	Inserts FA 2000 Sch.8 para.112A.
(4)	—	Inserts FA 2000 Sch.8 para.112B.
2	Deductions: supplementary	
(1)	—	Introductory.
(2)	—	Inserts FA 2000 Sch.8 para.108(6).
(3)	—	Amends FA 2000 Sch.8 para.113.
(4)	—	Inserts FA 2000 Sch.8 para.121(10) and (11).
3	Deductions: income tax and capital gains tax	
(1)	—	Introductory.
(2)	—	Inserts FA 2000 Sch.8 para.88(4A).
(3)	—	Inserts FA 2000 Sch.8 para.98(3A).
(4)	—	Inserts FA 2000 Sch.8 para.100(4).

<b>Employee Share Schemes Act 2002 (c.34) (continued)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
4	Short title	
	–	Unnecessary.
5	Commencement.	
	–	Commencement.

## PART 2

### SUBORDINATE LEGISLATION

<b>Disability Living Allowance and Disability Working Allowance (Northern Ireland Consequential Amendments) Order 1991 (S.I. 1991/2874)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Art.5	Amendment of ICTA	
	–	Amends ICTA s.617(1)(a).

<b>Income Tax (Car benefits) (Replacement Accessories) Regulations (S.I. 1994/777)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
	131	

<b>Income Tax (Replacement Cars) Regulations (S.I. 1994/778)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
	145	Amended Income Tax (Car Benefits) (Reduction of Value of Appropriate Percentage) Regulations 2001 (S.I. 2001/1123) Reg.8(2).

<b>Income Tax (Employments)(Notional Payments)Regulations (S.I. 1994/1212)</b>		
<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Reg.2	Interpretation	
	(1) (words)	694(6), 710(8)
	(2)	–
		Part unnecessary.
		Unnecessary.
Reg.3	Exclusion of property from section 203F ICTA	
	(1)	701(2)
		Amended Income Tax (Employments) (Notional Payments) (Amendment) Regulations 1998 (S.I. 1998/1891) Reg.4.
	(2)	701(2), (3)
		Substituted Income Tax (Employments) (Notional Payments) (Amendment) Regulations 1996 (S.I. 1996/2969).
	(3)	701(4), (5)
		Amended S.I. 1998/1891 Reg.4. Part unnecessary: see Sch.1 (“company”, “control”, “ordinary share capital”)
Reg. 3A	Specification of market for the purposes of section 203F(2)(b) ICTA	
		702(1)
		Inserted S.I. 1998/1891 Reg.5.
Reg. 3B	Exclusion of matters from section 203FA ICTA	
	(1), (2)	697(4), 701(3)
		Inserted S.I. 1998/1891 Reg.5.
	(3)	701(4), (5)
		Part unnecessary: see Sch.1 (“company”, “control”, “ordinary share capital”)
Reg.4	Exclusion of use of credit-token from section 203H ICTA	
		695(2)
Reg.5	Exclusion of cash vouchers from section 203I ICTA	
		693(2), (3)
Reg.6	Notional payments - non-cash vouchers - time of payment	
		694(5), (6)
Reg.7	Notional payments - deduction of income tax	

**Income Tax (Employments)(Notional Payments)Regulations (S.I. 1994/1212)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
	710(7)	Amended S.I. 1998/1891 Reg.6.
Reg.8	Notional payments - accounting for income tax where inability to deduct	
	710(7)	Amended S.I. 1998/1891 Reg.6.
Reg.8 A	Certain notional payments made between 6th April 1998 and 31st July 1998 - accounting for income tax	
	—	Spent.

**Income Tax (Employments) (Notional Payments) (Amendment) Regulations 1996 (S.I. 1996/2969)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
	—	Substitutes Income Tax (Employments) (Notional Payments) Regulations 1994 (S.I. 1994/1212) Reg.3(2).

**Income Tax (Employments) (Notional Payments) (Amendment) Regulations 1998 (S.I. 1998/1891)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Reg.4	Amendment to Reg. 3 S.I. 1994/1212	
	—	Amends S.I. 1994/1212 Reg.3.
Reg.5	Inserted Reg. 3A, 3 S.I. 1994/1212	
	—	Inserts S.I. 1994/1212 Reg.3A & 3B.
Reg.6	Amendment to Reg. 7 & 8 S.I. 1994/1212	
	—	Amends S.I. 1994/1212 Reg.7, 8.

**Income Tax (Car Benefits) (Reduction of Value of Appropriate Percentage)  
Regulations 2001 (S.I. 2001/1123)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Reg.8	Amendment to S.I. 1994/778	
(1)	—	Introductory.
(2)	—	Amends Income Tax (Replacement Cars) Regulations (S.I. 1994/778) Reg.5.

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

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
Art. 107	Employee share ownership plans	
	—	Amends FA 2000 Sch.8, para 39(3).

**Enterprise Management (Gross Asset Requirement) Order 2001 (S.I. 2001/  
3799)**

<i>Existing provision</i>	<i>Rewritten provision</i>	<i>Remarks</i>
	—	Amends FA 2000 Sch.14 para.16.