

SCHEDULE

Consequential Amendments of Enactments

Taxation (International and Other Provisions) Act 2010

15.—(1) The Taxation (International and Other Provisions) Act 2010⁽¹⁾ is amended as follows.

(2) In section 270(1)(a) (relevant dealing in financial instruments), for “FSA Handbook” substitute “FCA Handbook or the PRA Handbook”.

(3) In section 316(12) (group treasury companies), in the definition of “debt security”, for “FSA Handbook” substitute “FCA Handbook or the PRA Handbook”.

(4) In section 353 (other expressions)—

(a) at the appropriate place insert—

““FCA Handbook” means the Handbook made by the Financial Conduct Authority under FISMA 2000 (as that Handbook has effect from time to time),”

(b) omit the definition of “FSA Handbook” and the “and” following it, and

(c) at the end of the definition of “HMRC” insert, and

““PRA Handbook” means the Handbook made by the Prudential Regulation Authority under FISMA 2000 (as that Handbook has effect from time to time).”

(5) In section 371CG (does chapter 8 apply?)(2)—

(a) in subsection (2)(a), for “FSA Handbook” substitute “PRA Handbook”,

(b) in subsection (3), for each occurrence of “FSA Handbook” substitute “PRA Handbook”,

(c) in subsection (4), for the definition of “the FSA Handbook” and the “and” following it substitute—

““the PRA Handbook” means the Handbook made by the Prudential Regulation Authority under FISMA 2000 (as that Handbook has effect from time to time), and”

(d) in subsection (5)—

(i) in paragraph (a), for “FSA Handbook” substitute “PRA Handbook”, and

(ii) in paragraph (b), for “Financial Services Authority” substitute “Financial Conduct Authority or the Prudential Regulation Authority”, and

(e) in subsection (6)(a), for “FSA Handbook” substitute “PRA Handbook”.

(6) In the table in Part 5 (index of defined expressions used in Part 7) of Schedule 11—

(a) omit the entry for “FSA Handbook”, and

(b) at the appropriate place insert the following entries—

“FCA Handbook (in Part 7)	Section 353”
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“PRA Handbook (in Part 7)	section 353”
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(1) 2010 c.8.

(2) Section 371CG was inserted by paragraph 1 of Schedule 20 to the Finance Act 2012.