



# Finance Act 2000

## CHAPTER 17

### FINANCE ACT 2000

#### PART I

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### *Tonnage tax*

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- 84 Exemption of payments under New Deal 50plus.
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- 98 Recovery of tax payable by non-resident company.
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- 118 Land transferred etc for other property.
- 119 Transfer of land to connected company.
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*Compliance*

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145 Information about interest etc paid, credited or received.  
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148 Use of minimum wage information.  
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*Provisions relating to government finance*

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**SCHEDULES**

**SCHEDULE 1 — Mixing of rebated light oils**

*Converting unleaded petrol into leaded petrol*

- 1 (1) In paragraph 1(1) of Schedule 2A to the Hydrocarbon...

*Converting unleaded petrol into higher octane unleaded petrol*

- 2 .....

*Mixing different kinds of unleaded petrol*

- 3 (1) After paragraph 2 of that Schedule insert— Mixing different...

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### *Interpretation*

4 .....

## SCHEDULE 2 — Amusement machine licence duty

### *Introduction*

1 The Betting and Gaming Duties Act 1981 is amended as...

### *Exceptions from requirement to be licensed*

2 In section 21(3A) (types of amusement machine excepted from requirement...

### *Amusement machine licence duty*

3 (1) In section 22(2) (definition of small-prize machines)—

### *Amount of duty*

4 (1) In section 23(2) (amount of duty)—

### *Meaning of amusement machine*

5 (1) In section 25 (meaning of amusement machine), in paragraph...

### *Supplementary provisions*

6 In section 26(2) (definitions), after the definition of “five-penny machine”...

### *Paragraphs 2 to 6: commencement*

7 (1) Paragraphs 2 to 4, 5(2) and 6 shall have...

### *Seasonal licences: duration*

8 (1) Amend paragraph 4 of Schedule 4 as follows.

### *Unlicensed amusement machines: duty chargeable*

9 After section 24 insert— Unlicensed machines: duty chargeable.  
Schedule 4A to this Act (which provides for the recovery...

10 (1) After Schedule 4 insert— Schedule 4A Unlicensed amusement machines...

## SCHEDULE 3 — Vehicle excise duty on new cars and vans

After Part I of Schedule 1 to the Vehicle Excise...

## SCHEDULE 4 — Vehicle excise duty: enforcement provisions for graduated rates

### *Introduction*

1 (1) This Schedule applies to vehicles in respect of which...

### *Particulars to be furnished on application for licence*

2 (1) The Secretary of State may make provision by regulations...

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*Power to require evidence in support of application*

3 The Secretary of State may make provision by regulations—

*Powers exercisable where licence issued on basis of incorrect application*

4 The powers conferred by paragraphs 5 to 11 below are...

*Power to declare licence void*

5 The Secretary of State may by notice sent by post...

*Power to require payment of balance of duty*

6 (1) The Secretary of State may by notice sent by...

*Power to require delivery up of licence*

7 The Secretary of State may in a notice under paragraph...

*Power to require delivery up of licence and payment in respect of duty*

8 (1) The Secretary of State may in a notice under...

*Failure to deliver up licence*

9 (1) A person who— (a) is required by notice under...

*Failure to deliver up licence: additional liability*

10 (1) Where a person has been convicted of an offence...

*Meaning of the "relevant period"*

11 References in this Schedule to the "relevant period" are to...

*Construction and effect*

12 (1) This Schedule and the Vehicle and Excise Registration Act...

SCHEDULE 5 — Rates of vehicle excise duty on goods vehicles

- 1 Part VIII of Schedule 1 to the Vehicle Excise and...
- 2 For the Table in paragraph 9(1) (rigid goods vehicles not...
- 3 For the Table in paragraph 9B (rigid goods vehicles satisfying...
- 4 For the Table in paragraph 11(1) (tractive units not satisfying...
- 5 For the Table in paragraph 11B (tractive units satisfying reduced...
- 6 (1) In the following provisions— (a) in paragraph 11(1), after...

SCHEDULE 6 — Climate change levy

Part I — THE LEVY

*Climate change levy*

1 (1) A tax to be known as climate change levy...

*Levy charged on taxable supplies*

2 (1) The levy is charged on taxable supplies.

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*Meaning of “taxable commodity”*

- 3 (1) The following are taxable commodities for the purposes of...  
Part II — TAXABLE SUPPLIES

*Introduction*

- 4 (1) A supply of a taxable commodity (or part of...

*Supplies of electricity*

- 5 (1) Levy is chargeable on a supply of electricity if—...

*Supplies of gas*

- 6 (1) Levy is chargeable on a supply of any gas...

*Other supplies made in course or furtherance of business*

- 7 (1) This paragraph applies to a supply of a taxable...

*Excluded supplies: supply for domestic or charity use*

- 8 (1) A supply is excluded from the levy if it...

*Excluded supplies: meaning of “for domestic use”*

- 9 (1) For the purposes of paragraph 8 the following supplies...

*Excluded supplies: supply before 1st April 2001*

- 10 Any supply made before 1st April 2001 is excluded from...

*Exemption: supply not for burning in the UK*

- 11 (1) A supply of a taxable commodity to which this...  
11A *Exemption: Northern Ireland gas supplies*

*Exemption: supply used in transport*

- 12 (1) A supply of a taxable commodity is exempt from...

*Exemption: supplies to producers of commodities other than electricity*

- 13 A supply of a taxable commodity to a person is...

*Exemption: supplies (other than self-supplies) to electricity producers*

- 14 (1) A supply of a taxable commodity to a person...  
15 (1) A supply of a taxable commodity to a person...

*Exemption: supplies (other than self-supplies) of electricity  
from partly exempt combined heat and power stations*

- 16 (1) This paragraph applies to a supply that—

*Exemption: self-supplies by electricity producers*

- 17 (1) This paragraph applies to a supply of electricity that...

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*Exemption: supply not used as fuel*

- 18 (1) A supply of a taxable commodity is exempt from...

*Exemption: electricity from renewable sources*

- 19 (1) A supply of electricity is exempt from the levy...

*Exemption under paragraph 19: averaging periods*

- 20 (1) This paragraph applies where a person (“the supplier”) makes...  
20A *Exemption: electricity produced in combined heat and power stations*  
20B *Exemption under paragraph 20A: averaging periods*

*Regulations to avoid double charges to levy*

- 21 (1) The Commissioners may by regulations make provision for avoiding,...

*Regulations giving effect to exemptions*

- 22 (1) The Commissioners may by regulations make provision for giving...

*Deemed supply: use of commodities by utilities and producers*

- 23 (1) Where an electricity utility— (a) has electricity available to...

*Deemed supply: change of circumstances or intentions*

- 24 (1) This paragraph applies where— (a) a supply of a...  
Part III — TIME OF SUPPLY

*Introduction*

- 25 This Part of this Schedule applies to determine when a...

*Electricity or gas: supply when climate change levy accounting document issued*

- 26 (1) This paragraph applies— (a) to supplies of electricity, and...

*Electricity or gas: duty to issue climate change levy accounting document*

- 27 (1) This paragraph applies where on any day—

*Electricity or gas: actual supply not followed by climate change levy accounting document*

- 28 (1) This paragraph applies where on any day—

*Electricity or gas: special utility schemes*

- 29 (1) For the purposes of this Schedule a “special utility...

*Other commodities: general rules for supply by UK residents*

- 30 (1) This paragraph applies to supplies that are not of...

*Other commodities: earlier invoice*

- 31 (1) If before the time applicable under paragraph 30(2) the...

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*Other commodities: later invoice*

- 32 (1) If within 14 days after the time applicable under...

*Other commodities: supply by non-UK residents*

- 33 (1) This paragraph applies to supplies that—

*Other commodities: deemed supplies*

- 34 (1) This paragraph applies to supplies that—

*Other commodities: directions by Commissioners*

- 35 (1) This paragraph applies to supplies that are not of...

*Supplies invoiced or paid for before 1st April 2001*

- 36 (1) This paragraph applies where— (a) the taxable commodities covered...

*Supplies of electricity or gas spanning change of rate etc.*

- 37 (1) This paragraph applies in the case of a supply...

*Other supplies spanning change of rate etc.*

- 38 (1) This paragraph applies where there is—

*Regulations as to time of supply*

- 39 (1) The Commissioners may make provision by regulations as to...  
Part IV — PAYMENT AND RATE OF LEVY

*Persons liable to account for levy*

- 40 (1) The person liable to account for the levy charged...

*Returns and payment of levy*

- 41 (1) The Commissioners may by regulations make provision—

*Amount payable by way of levy*

- 42 (1) The amount payable by way of levy on a...

*Half-rate for supplies to horticultural producers*

- 43 (1) For the purposes of this Schedule a half-rate supply...

*Reduced-rate for supplies covered by climate change agreement*

- 44 (1) Where the Secretary of State gives a certificate to...

*Reduced-rate supplies: variation of notices under paragraph 44*

- 45 (1) This paragraph applies where the Secretary of State, after...

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*Climate change agreements*

46 In this Schedule “climate change agreement” means—

*Climate change agreements: direct agreement with Secretary of State*

47 (1) An agreement (including one entered into before the passing...

*Climate change agreement: combination of umbrella and underlying agreements*

48 (1) A combination of agreements falls within this paragraph if...

*Climate change agreement: supplemental provisions*

49 (1) The first certification period specified by a climate change...

*Facilities to which climate change agreements can apply*

50 (1) This paragraph applies where, in connection with concluding or...

*Energy-intensive installations*

51 (1) An installation is covered by this paragraph if it...

*Power to vary the installations covered by paragraph 51*

52 (1) The Treasury may make provision by regulations for varying...

Part V — REGISTRATION

*Requirement to be registered*

53 (1) A person is required to be registered with the...

*Interpretation of Part V*

54 In this Part of this Schedule— (a) references to the...

*Notification of registrability etc.*

55 (1) A person who— (a) intends to make, or have...

*Form of registration*

56 (1) The Commissioners shall register a person if—

*Notification of loss or prospective loss of registrability*

57 (1) Where a person who has become liable to give...

*Cancellation of registration*

58 (1) If the Commissioners are satisfied that a registered person—...

*Correction of the register etc.*

59 (1) The Commissioners may by regulations make provision for and...

*Supplemental regulations about notifications*

60 (1) For the purposes of any provision made by or...

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*Publication of information on the register*

- 61 (1) The Commissioners may publish, by such means as they...  
Part VI — CREDITS AND REPAYMENTS

*Tax credits*

- 62 (1) The Commissioners may, in accordance with the following provisions...

*Repayments of overpaid levy*

- 63 (1) Where a person has paid an amount to the...

*Supplemental provisions about repayments etc.*

- 64 (1) The Commissioners shall not be liable, on any claim...

*Reimbursement arrangements*

- 65 (1) The Commissioners may by regulations make provision for reimbursement...

*Interest payable by the Commissioners*

- 66 (1) Where, due to an error on the part of...

*Assessment for excessive repayment*

- 67 (1) Where— (a) any amount has been paid at any...

*Assessment for overpayments of interest*

- 68 Where— (a) any amount has been paid to any person...

*Assessments under paragraphs 67 and 68*

- 69 (1) An assessment under paragraph 67 or 68 shall not...

*Interest on amounts assessed*

- 70 (1) Where an assessment is made under paragraph 67 or...

*Assessments to interest under paragraph 70*

- 71 (1) Where any person is liable to interest under paragraph...

*Supplementary assessments*

- 72 If it appears to the Commissioners that the amount which...

*Set-off of or against amounts due under this Schedule*

- 73 (1) The Commissioners may by regulations make provision in relation...

*Set-off of or against other taxes and duties*

- 74 (1) The Commissioners may by regulations make provision in relation...

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*Restriction on powers to provide for set-off*

- 75 (1) Regulations made under paragraph 73 or 74 shall not...

*Part VI: supplemental provisions*

- 76 (1) Any notification of an assessment under any provision of...  
Part VII — RECOVERY AND INTEREST

*Recovery of levy as debt due*

- 77 Levy shall be recoverable as a debt due to the...

*Assessments of amounts of levy due*

- 78 (1) Where it appears to the Commissioners—

*Supplementary assessments*

- 79 (1) If, where an assessment has been notified to any...

*Time limits for assessments*

- 80 (1) An assessment under paragraph 78 or 79 of an...

*Ordinary interest on overdue levy paid before assessment*

- 81 (1) Where— (a) the circumstances are such that an assessment...

*Penalty interest on unpaid levy*

- 82 (1) Where— (a) a person makes a return for the...

*Penalty interest on levy where no return made*

- 83 (1) Where— (a) the Commissioners make an assessment under paragraph...

*Ordinary and penalty interest on under-declared levy*

- 84 (1) Subject to sub-paragraph (4), where— (a) the Commissioners make...

*Penalty interest on unpaid ordinary interest*

- 85 (1) Subject to sub-paragraph (2), where the Commissioners make an...

*Penalty interest*

- 86 (1) Penalty interest under any of paragraphs 82 to 85...

*Supplemental provisions about interest*

- 87 (1) Interest under any of paragraphs 81 to 85 shall...

*Assessments to interest*

- 88 (1) Where a person is liable for interest under any...

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*Further assessments to penalty interest*

- 89 (1) Where an assessment is made under paragraph 88 to...

*Walking possession agreements*

- 90 (1) This paragraph applies where— (a) in accordance with regulations...

*Interpretation etc. of Part VII*

- 91 (1) In this Part of this Schedule “penalty interest” shall...  
Part VIII — EVASION, MISDECLARATION AND NEGLECT

*Criminal offences: Evasion*

- 92 (1) A person is guilty of an offence if he...

*Criminal offences: Misstatements*

- 93 (1) A person is guilty of an offence if, with...

*Criminal offences: Conduct involving evasions or misstatements*

- 94 (1) A person is guilty of an offence under this...

*Criminal offences: Preparations for evasion*

- 95 (1) Where a person— (a) becomes a party to any...

*Offences under paragraphs 92 to 95: procedural matters*

- 96 Sections 145 to 155 of the Customs and Excise Management...

*Arrest for offences under paragraphs 92 to 94*

- 97 (1) Where an authorised person has reasonable grounds for suspecting...

*Civil penalties: Evasion*

- 98 (1) Subject to sub-paragraph (5), where— (a) any person engages...

*Liability of directors etc. for penalties under paragraph 98*

- 99 (1) Where it appears to the Commissioners—

*Civil penalties: Misdeclaration or neglect*

- 100 (1) Subject to sub-paragraphs (3) to (5), where for an...

*Civil penalties: Incorrect notifications etc.*

- 101 (1) Where— (a) a person gives a notification for the...

*Interpretation of Part VIII*

- 102 (1) References in this Part of this Schedule to obtaining...  
Part IX — CIVIL PENALTIES

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*Preliminary*

103 (1) In this Part of this Schedule “civil penalty” means...

*Reduction of penalties*

104 (1) Where a person is liable to a civil penalty—...

*Matters not amounting to reasonable excuse*

105 For the purposes of any provision made by or under...

*Assessments to penalties etc.*

106 (1) Where a person is liable to a civil penalty,...

*Further assessments to daily penalties*

107 (1) This paragraph applies where an assessment is made under...

*Time limits on penalty assessments*

108 (1) Subject to sub-paragraphs (2) and (3), an assessment under...

*Penalty interest on unpaid penalties*

109 (1) Subject to sub-paragraph (2), where the Commissioners make an...

*Supplemental provisions about interest*

110 (1) Interest under paragraph 109 shall be paid without any...

*Assessments to penalty interest on unpaid penalties*

111 (1) Where a person is liable for interest under paragraph...

*Further assessments to interest on penalties*

112 (1) Where an assessment is made under paragraph 111 to...

*Up-rating of amounts of penalties*

113 (1) If it appears to the Treasury that there has...

Part X — NON-RESIDENTS, GROUPS AND OTHER SPECIAL CASES

*Non-resident taxpayers: appointment of tax representatives*

114 (1) The Commissioners may by regulations make provision for securing...

*Effect of appointment of tax representatives*

115 (1) The tax representative of a non-resident taxpayer shall be...

*Groups of companies etc.*

116 (1) The Commissioners may make provision by regulations for two...

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*Partnerships and other unincorporated bodies*

- 117 (1) The Commissioners may by regulations make provision for determining...

*Death and incapacity*

- 118 (1) The Commissioners may, in accordance with sub-paragraph (2), by...

*Transfer of a business as a going concern*

- 119 (1) The Commissioners may by regulations make provision for securing...

*Insolvency etc.*

- 120 (1) The Commissioners may by regulations make provision in accordance...

Part XI — REVIEW AND APPEAL

*Review of Commissioners' decisions*

- 121 (1) This paragraph applies to a decision of the Commissioners...

*Appeals against reviewed decisions*

- 122 (1) Subject to the following provisions of this paragraph, an...

*Determinations on appeal*

- 123 (1) Where, on an appeal under paragraph 122—  
Part XII — INFORMATION AND EVIDENCE

*Provision of information*

- 124 (1) Every person involved (in whatever capacity) in making or...

*Records*

- 125 (1) The Commissioners may by regulations impose obligations to keep...

*Evidence of records that are required to be preserved*

- 126 (1) Subject to the following provisions of this paragraph, where...

*Production of documents*

- 127 (1) Every person involved (in whatever capacity) in making or...

*Powers in relation to documents produced*

- 128 (1) An authorised person may take copies of, or make...

*Entry and inspection*

- 129 For the purpose of exercising any powers under this Schedule,...

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*Entry and search*

130 (1) Where— (a) a justice of the peace is satisfied...

*Order for access to recorded information etc.*

131 (1) Where, on an application by an authorised person, a...

*Removal of documents etc.*

132 (1) An authorised person who removes anything in the exercise...

*Enforcement of paragraph 132*

133 (1) Where, on an application made as mentioned in sub-paragraph...

*Power to take samples and examine meters*

134 (1) An authorised person, if it appears to him necessary...

*Evidence by certificate*

135 (1) In any proceedings a certificate of the Commissioners—

*Inducements to provide information*

136 (1) This paragraph applies— (a) to any criminal proceedings against...

*Disclosure of information*

137 (1) Notwithstanding any obligation not to disclose information that would...

*Meaning of “authorised person”*

138 In this Part of this Schedule “authorised person” means any...  
Part XIII — MISCELLANEOUS AND SUPPLEMENTARY

*Security for levy*

139 (1) Where it appears to the Commissioners necessary to do...

*Destination of receipts*

140 All money and securities for money collected or received for...

*Provisional collection of levy*

141 .....

*Adjustment of contracts*

141A *Invoices incorrectly showing levy due*

142 (1) Sub-paragraph (2) applies in the case of a contract...

*Climate change levy accounting documents*

143 (1) Provision may be made by regulations requiring registered persons...

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*Service of notices etc.*

- 144 (1) Any notice, notification or requirement that is to be...

*Variation and withdrawal of directions etc.*

- 145 Any direction, notice or notification required or authorised by or...

*Regulations and orders*

- 146 (1) Any power under this Schedule to make regulations shall...

Part XIV — INTERPRETATION

*General*

- 147 In this Schedule— “accounting period” means a period which, in...

*Meaning of “combined heat and power station” etc.*

- 148 (1) In this Schedule “combined heat and power station” means...

*Determination of efficiency percentages for combined heat and power stations*

- 149 (1) The Treasury may by regulations make provision for determining...  
149A *Certification of electricity from fully or partly exempt combined heat and power station*

*Meaning of “utility”*

- 150 (1) In this Schedule “utility” means an electricity utility or...

*Person treated as, or as not being, a utility*

- 151 (1) The Commissioners may by direction (a “utility direction”) make,...

*Meaning of “auto-generator”*

- 152 (1) In this Schedule “auto-generator” means a person who produces...

*Meaning of “levy due for an accounting period”*

- 153 References in this Schedule, in relation to any accounting period,...

*Meaning of “repayment of levy”*

- 154 References in this Schedule to a repayment of levy or...

*Interpretation of “in the course or furtherance of a business”*

- 155 (1) Anything done in connection with the termination or intended...

*Meaning of “resident in the United Kingdom”*

- 156 For the purposes of this Schedule a person is resident...

*References to the Gas and Electricity Markets Authority: transitional provision*

- 157 (1) Until such time as a transfer of functions from...

SCHEDULE 7 — Climate change levy: consequential amendments

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*Provisional Collection of Taxes Act 1968 (c.2)*

- 1 In section 1(1) of the Provisional Collection of Taxes Act...

*Bankruptcy (Scotland) Act 1985 (c.66)*

- 2 (1) In paragraph 2 of Schedule 3 to the Bankruptcy...

*Insolvency Act 1986 (c.45)*

- 3 (1) In the Insolvency Act 1986— (a) in section 386(1)...

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

- 4 In section 827 of the Taxes Act 1988 (no deduction...

*Insolvency (Northern Ireland) Order 1989 (N.I. 19)*

- 5 (1) In the Insolvency (Northern Ireland) Order 1989—

*Finance Act 1996 (c.8)*

- 6 In section 197(2) of the Finance Act 1996 (enactments for...

*Finance Act 1997 (c.16)*

- 7 (1) The Finance Act 1997 is amended as follows.

SCHEDULE 8 — Employee share ownership plans

Part I — INTRODUCTORY

*Employee share ownership plans*

- 1 (1) In this Schedule an “employee share ownership plan” means...

*Group plans*

- 2 (1) An employee share ownership plan established by a company...

*Meaning of “award of shares”, “participant” etc.*

- 3 (1) For the purposes of this Schedule an award of...

*Application for approval*

- 4 (1) Where an employee share ownership plan has been established,...

*Appeal against refusal of approval*

- 5 (1) If the Inland Revenue refuse to approve the plan,...

Part II — GENERAL REQUIREMENTS

*Introduction*

- 6 The plan must meet the requirements of— paragraph 7 (the...

*The purpose of the plan*

- 7 (1) The purpose of the plan must be to provide...

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*All-employee nature of plan*

8 (1) The plan must provide that every employee who—

*Participation on same terms*

9 (1) The requirement of this paragraph is—

*No preferential treatment for directors etc.*

10 (1) The first requirement of this paragraph is that no...

*No further conditions*

11 No conditions, other than those required or permitted by this...

*No loan arrangements*

12 (1) The arrangements for the plan must not make any...

Part III — ELIGIBILITY OF INDIVIDUALS

*Introduction*

13 (1) The plan must provide that an individual may only...

*The employment requirement*

14 (1) The plan must provide that an individual is not...

*The “no material interest” requirement*

15 (1) The plan must provide that an individual is not...

*The requirement of non-participation in other relevant share schemes*

16 (1) The plan must provide that an individual is not...

*Meaning of “material interest”*

17 (1) For the purposes of paragraph 15 (the “no material...

*Material interest: options etc.*

18 (1) For the purposes of paragraph 17(1) (meaning of material...

*Material interest: shares held by trustees of approved profit sharing schemes etc.*

19 In applying paragraph 17(1) (meaning of material interest) there shall...

*Meaning of “associate”*

20 (1) In paragraph 15 (the “no material interest” requirement)  
“associate”,...

*Meaning of “associate”: trustees of employee benefit trust*

21 (1) This paragraph applies for the purposes of paragraph 20(1)(c)...

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*Meaning of “associate”: trustees of discretionary trust*

- 22 (1) This paragraph applies for the purposes of paragraph 20(1)(c)...  
Part IV — FREE SHARES

*Introduction*

- 23 If the plan provides for free shares it must comply...

*Maximum annual award*

- 24 (1) The plan must provide that the initial market value...

*Performance allowances*

- 25 (1) Sub-paragraph (2) applies if the plan provides for performance...

*Performance allowances: general application*

- 26 If the plan provides for performance allowances in relation to...

*Performance allowances: measures and targets*

- 27 (1) If the plan provides for performance allowances the following...

*Performance allowances: information to be given to employees*

- 28 (1) If the plan provides for performance allowances in relation...

*Performance allowances: method one*

- 29 (1) The requirements of this paragraph are that if the...

*Performance allowances: method two*

- 30 (1) The requirements of this paragraph are that in relation...

*The holding period*

- 31 (1) The plan must require the company in respect of...

*Holding period: power to authorise trustees to accept general offers etc.*

- 32 A participant may direct the trustees to do any of...  
Part V — PARTNERSHIP SHARES

*Introduction*

- 33 If the plan provides for partnership shares it must comply...

*Partnership share agreements*

- 34 The plan must provide for qualifying employees to enter into...

*Deductions from salary*

- 35 (1) The plan must provide for a partnership share agreement...

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*Maximum amount of deductions*

- 36 (1) The amount of partnership share money deducted from an...

*Minimum amount of deductions*

- 37 (1) The plan may provide that the amount to be...

*Notice of possible effect of deductions on benefit entitlement*

- 38 (1) The plan must provide that the company may not...

*Partnership share money held for employee*

- 39 (1) The plan must provide that partnership share money deducted...

*Plan with no accumulation period*

- 40 (1) If the plan does not provide for an accumulation...

*Plan with accumulation period*

- 41 (1) The plan may provide for accumulation periods not exceeding...

*Application of money deducted in accumulation period*

- 42 (1) This paragraph applies if the plan provides for one...

*Restriction imposed on number of shares awarded*

- 43 (1) The plan may authorise the company to specify the...

*Stopping and re-starting deductions*

- 44 (1) The plan must provide that an employee may at...

*Withdrawal from partnership share agreement*

- 45 (1) The plan must provide that an employee may withdraw...

*Repayment of partnership share money on withdrawal of approval or termination*

- 46 (1) The plan must provide that where—

*Access to partnership shares*

- 47 (1) The plan must provide that when partnership shares have...

*Meaning of “salary”*

- 48 References in this Part of this Schedule to an employee’s...

Part VI — MATCHING SHARES

*Introduction*

- 49 If the plan provides for matching shares it must comply...

*General requirements for matching shares*

- 50 (1) The plan must provide for the matching shares—

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*Ratio of matching shares to partnership shares*

- 51 (1) The partnership share agreement must specify—

*Application of provisions relating to holding period etc.*

- 52 The provisions of paragraphs 31 and 32 as to the...  
Part VII — REINVESTMENT OF CASH DIVIDENDS

*Reinvestment*

- 53 (1) The plan may provide that where the company so...

*Limit on amount reinvested*

- 54 (1) The plan must provide that the total dividend reinvestment...

*General requirements for dividend shares*

- 55 The plan must provide that dividend shares are shares—

*Acquisition of dividend shares*

- 56 (1) The plan must provide that in exercising their powers...

*Holding period for dividend shares*

- 57 The provisions of paragraphs 31 and 32 (holding period and...

*Certain amounts not reinvested to be carried forward*

- 58 (1) Any amount that is not reinvested—  
Part VIII — TYPES OF SHARE THAT MAY BE USED

*Introduction*

- 59 The requirements of the following paragraphs must be met with...

*Must be ordinary share capital*

- 60 Eligible shares must form part of the ordinary share capital...

*Requirement as to listing etc.*

- 61 Eligible shares must be— (a) shares of a class listed...

*Shares must be fully paid up and not redeemable*

- 62 (1) Eligible shares must be— (a) fully paid up, and...

*Only certain kinds of restriction allowed*

- 63 (1) Eligible shares must not be subject to any restrictions...

*Permitted restrictions: voting rights*

- 64 Eligible shares may be shares carrying no voting rights or...

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*Permitted restrictions: provision for forfeiture*

- 65 (1) Free or matching shares may be subject to provision...

*Permitted restrictions: pre-emption conditions*

- 66 (1) If the requirements of this paragraph are met, eligible...

*Prohibited companies*

- 67 (1) Eligible shares must not be shares—  
Part IX — THE TRUSTEES

*Establishment of trustees*

- 68 (1) The plan must provide for the establishment of a...

*Power of trustees to borrow*

- 69 The trust instrument may provide that the trustees have power...

*Duty to give notice of award of shares etc.*

- 70 (1) The trust instrument must make the following provision regarding...

*General duties of trustees*

- 71 (1) The trust instrument must require the trustees—

*Power of trustees to raise funds to subscribe for rights issue*

- 72 (1) The trustees may dispose of some of the rights...

*Meeting PAYE obligations*

- 73 (1) The plan must make provision to ensure that, where...

*Deemed disposal by trustees on disposal of beneficial interest*

- 74 (1) If at any time the participant's beneficial interest in...

*Duties of trustees in relation to tax liabilities*

- 75 (1) The trust instrument must require the trustees—

*Acquisition by trustees of shares from employee share ownership trust*

- 76 (1) The trust instrument must provide that, where there is...  
Part X — INCOME TAX

*Introduction*

- 77 (1) The provisions of this Part of this Schedule apply...

*No charge on award of shares etc.*

- 78 (1) Notwithstanding that the beneficial interest in the shares passes...

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*Capital receipts in respect of participant's shares*

79 (1) Where— (a) a capital receipt is received by a...

*Exclusion of certain charges in relation to participant's shares*

80 (1) There is no charge to tax on the participant...

*Charge on free or matching shares ceasing to be subject to plan*

81 (1) When free or matching shares cease to be subject...

*Charge on disposal of beneficial interest during the holding period*

82 (1) Where free or matching shares cease to be subject...

*Partnership share money deducted before tax*

83 (1) Partnership share money deducted from an employee's salary in...

*Charge on partnership share money paid over to employee*

84 (1) An individual is chargeable to income tax under Schedule...

*Charge on cancellation payments in respect of partnership share agreement*

85 An individual is chargeable to tax under Schedule E on...

*Charge on partnership shares ceasing to be subject to plan*

86 (1) When partnership shares cease to be subject to the...

*Circumstances in which there is no charge on shares ceasing to be subject to plan*

87 (1) There is no charge to tax on shares ceasing...

*Dividends etc. in respect of unappropriated shares*

88 (1) This paragraph applies to income of the trustees consisting...

*Reinvestment of cash dividend on behalf of participant*

89 (1) The amount applied by the trustees in acquiring dividend...

*Repayment of excess cash dividend*

90 Section 234A(4) to (11) of the Taxes Act 1988 (information...

*Treatment of cash dividend retained for reinvestment*

91 (1) An amount retained under paragraph 58(1) (amount of cash...

*Treatment of cash dividend retained and then later paid out*

92 (1) Where a cash dividend is paid over to a...

*Charge on dividend shares ceasing to be subject to plan*

93 (1) If dividend shares cease to be subject to the...

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*PAYE: shares ceasing to be subject to plan*

94 Where as a result of shares ceasing to be subject...

*PAYE: shares ceasing to be subject to the plan*

95 (1) Sub-paragraphs (2) to (5) apply where as a result...

*PAYE: capital receipts*

96 (1) Where the trustees receive a sum of money which...

Part XI — CAPITAL GAINS TAX

*Introduction*

97 The provisions of this Part apply for capital gains tax...

*Gains accruing to trustees*

98 (1) Any gain accruing to the trustees is not a...

*Participant absolutely entitled as against trustees*

99 (1) A participant is treated for capital gains tax purposes...

*Different classes of shares*

100 (1) For the purposes of Chapter I of Part IV...

*No chargeable gain on shares ceasing to be subject to the plan*

101 (1) Shares which cease to be subject to the plan...

*Treatment of forfeited shares*

102 (1) If any of the participant's plan shares are forfeited,...

*Acquisition by trustees of shares from profit sharing scheme*

103 (1) Where the trustees acquire shares from the trustees of...

*Disposal of rights under rights issue*

104 (1) Any gain accruing on the disposal of rights under...

Part XII — CORPORATION TAX DEDUCTIONS

*Introduction*

105 References in this Part of this Schedule to deductions are...

*Deduction for providing free or matching shares*

106 (1) Where, under an approved employee share ownership plan, shares...

*Deduction for additional expenses in providing partnership shares*

107 (1) Where under an approved employee share ownership plan—

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*Cases in which no deduction is allowed*

108 (1) No deduction is allowed under paragraph 106 or 107...

*No deduction for expenses in providing dividend shares*

109 (1) No deduction is allowed for expenses in providing shares...

*Treatment of forfeited shares*

110 If any of a participant's plan shares are forfeited—

*Deduction for costs of setting up the plan*

111 (1) A deduction is allowed under this paragraph for expenses...

*Deductions for contributions to running expenses of plan*

112 (1) Nothing in this Part of this Schedule affects any...

112A *Deduction for contribution to plan trust*

112B *Withdrawal of deduction under paragraph 112A*

*Withdrawal of deductions on withdrawal of approval*

113 (1) If approval of an employee share ownership plan is...

*Application of provisions to expenses of management of investment companies etc.*

114 (1) The provisions of this Part apply in relation to—...

Part XIII — SUPPLEMENTARY PROVISIONS

*Company reconstructions*

115 (1) This paragraph applies where there occurs in relation to...

*Treatment of shares acquired under rights issue*

116 (1) Where the trustees exercise rights under a rights issue...

116A *Exemptions from stamp duty and stamp duty reserve tax*

*Power to require information*

117 *Exemptions from stamp duty and stamp duty reserve tax*

*Withdrawal of approval*

118 (1) If any disqualifying event occurs in relation to an...

*Appeal against withdrawal of approval*

119 (1) The company may appeal against a decision of the...

*Termination of plan*

120 (1) The plan may provide for the company to issue...

*Effect of plan termination notice*

121 (1) This paragraph applies where the company has issued a...

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*Meaning of shares being withdrawn from or ceasing to be subject to plan*

122 (1) For the purposes of this Schedule shares are withdrawn...

*Meaning of participant ceasing to be in relevant employment*

123 (1) This paragraph explains what is meant by a participant...

*Exercise of functions conferred on "the Inland Revenue"*

124 References in this Schedule to "the Inland Revenue" are to...

*Determination of market value*

125 (1) For the purposes of this Schedule the "market value"...

*Meaning of "associated company"*

126 (1) For the purposes of this Schedule one company is...

*Jointly owned companies*

127 (1) For the purposes of the provisions of this Schedule...

*Meaning of "readily convertible asset"*

128 (1) For the purposes of this Schedule "readily convertible asset"...

*Minor definitions*

129 (1) In this Schedule— "approved employee share ownership plan" means...

*Index of defined expressions*

130 In this Schedule the following expressions are defined or otherwise...

SCHEDULE 9 — New Schedule 7C to the Taxation of Chargeable Gains Act 1992  
The Schedule inserted after Schedule 7B to the Taxation of...

SCHEDULE 10 — Benefits in kind: deregulatory amendments

*Introduction*

1 Chapter II of Part V of the Taxes Act 1988...

*Accommodation, supplies or services used in performing duties of employment*

2 (1) After section 155 (exceptions from the general charge) insert—...

*Power to provide by regulations for exemption of minor benefits*

3 (1) After section 155ZA (inserted by paragraph 2(1) above), insert—...

*Beneficial loans: exception of loan where whole of interest qualifies for relief*

4 (1) After section 161 (exceptions from the charge to tax...

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*Beneficial loans: loans on ordinary commercial terms*

- 5 (1) After section 161A (inserted by paragraph 4(1) above) insert—...

*Beneficial loans: apportionment of benefit in case of joint loan etc.*

- 6 In Schedule 7 to the Taxes Act 1988 (taxation of...

SCHEDULE 11 — Cars available for private use

- 1 (1) Schedule 6 to the Taxes Act 1988 (taxation of...  
2 In section 168AB of the Taxes Act 1988 (equipment etc....

SCHEDULE 12 — Provision of services through an intermediary

Part I — APPLICATION OF THIS SCHEDULE

*Engagements to which this Schedule applies*

- 1 (1) This Schedule applies where— (a) an individual (“the worker”)...

*Worker treated as receiving Schedule E income*

- 2 (1) If, in the case of an engagement to which...

*Conditions of liability where intermediary is a company*

- 3 (1) Where the intermediary is a company the conditions are...

*Conditions of liability where intermediary is a partnership*

- 4 (1) Where the intermediary is a partnership the conditions are...

*Conditions of liability where intermediary is an individual*

- 5 Where the intermediary is an individual the conditions are that...

*Exception of certain payments subject to deduction of tax*

- 6 This Schedule does not apply to payments subject to deduction...

Part II — THE DEEMED SCHEDULE E PAYMENT

*Calculation of deemed Schedule E payment*

- 7 The amount of the deemed Schedule E payment for a...  
7A *Reimbursed expenses*  
7B *Treatment of mileage allowances*

*Treatment of payments made under construction industry scheme*

- 8 Where section 559 of the Taxes Act 1988 applies (sub-contractors...

*Apportionments*

- 9 For the purposes of calculating the deemed Schedule E payment...

*Application of Schedule E rules*

- 10 (1) The following provisions apply in relation to the calculation...

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*Application of Income Tax Acts in relation to deemed Schedule E payment*

- 11 (1) The Income Tax Acts (in particular, the PAYE provisions)...  
Part III — SUPPLEMENTARY PROVISIONS

*Earlier date of deemed Schedule E payment in certain cases*

- 12 (1) If in any tax year— (a) a deemed Schedule...

*Relief in case of distributions by intermediary*

- 13 (1) A claim for relief may be made under this...

*Provisions applicable to multiple intermediaries*

- 14 (1) The following provisions apply where in the case of...

*Multiple intermediaries: avoidance of double-counting*

- 15 (1) This paragraph applies where a payment or other benefit...

*Multiple intermediaries: joint and several liability for PAYE deductions*

- 16 (1) All relevant intermediaries in relation to an engagement to...

*Calculation of profits of intermediary: deduction for deemed Schedule E payment*

- 17 (1) In calculating for tax purposes the profits of a...

*Calculation of profits of intermediary: special rules for partnerships*

- 18 (1) The following provisions apply in calculating for tax purposes...

*Meaning of “associate”*

- 19 (1) In this Schedule “associate”— (a) in relation to an...

*Meaning of “the Inland Revenue”*

- 20 References in this Schedule to “the Inland Revenue” are to...

*Interpretation*

- 21 (1) In this Schedule— “associate” has the meaning given by...

*Transitional provisions: general*

- 22 (1) This Schedule has effect for the tax year 2000-01...

*Transitional provisions: deemed discontinuance of business*

- 23 (1) This paragraph applies where an individual or partnership—

*Saving for provisions relating to agency workers*

- 24 Nothing in this Schedule affects the operation of section 134...

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### *Introductory*

- 1 Amend the Taxes Act 1988 as follows.

#### *Exception of certain life policies from chargeable events legislation*

- 2 (1) Amend section 539 as follows. (2) In subsection (2)...

#### *No charge to tax under section 591C on conversion under Schedule 23ZA*

- 3 (1) Amend section 591C as follows. (2) In subsection (1)...

#### *Definition of "retirement benefits scheme"*

- 4 (1) Amend section 611 as follows. (2) In subsection (1)...

#### *Interpretation of Chapter IV of Part XIV*

- 5 (1) Amend section 630 as follows. (2) In subsection (1)...

#### *Approval of personal pension schemes*

- 6 (1) Amend section 631 as follows. (2) In subsection (2)...

#### *Conversion of certain approved retirement benefits schemes*

- 7 After section 631 insert— Conversion of certain approved retirement benefits...

#### *Eligibility to make contributions*

- 8 (1) After section 632 insert— Eligibility to make contributions. (1) The Board shall not approve a personal pension scheme...

#### *Insurance against risks relating to non-payment of contributions*

- 9 (1) Amend section 633 (benefits allowed to be provided by...

#### *Income withdrawals: the relevant date*

- 10 (1) Amend section 634A as follows. (2) In subsection (4)...

#### *Income withdrawals: purchase of two or more annuities*

- 11 (1) Amend section 634A as follows. (2) After subsection (1)...

#### *Income withdrawals after death of member*

- 12 (1) Amend section 636A as follows. (2) After subsection (1)...

#### *Other restrictions on approval*

- 13 (1) Amend section 638 as follows. (2) In subsection (3)(a)...

#### *Multiple pension dates etc*

- 14 (1) After section 638 insert— Personal pension arrangements with more...

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*Tax relief on member's contributions*

- 15 (1) Amend section 639 as follows. (2) For subsections (1)...

*Maximum amount of deductions*

- 16 (1) Amend section 640 as follows. (2) In subsection (1)...

*Carry-back of contributions*

- 17 No election shall be made under section 641 in respect...

*Election for contributions to be treated as paid in previous year*

- 18 (1) After section 641 insert— Election for contributions to be...

*Abolition of carry-forward of relief*

- 19 No relief shall be given by virtue of section 642...

*Earnings from pensionable employment*

- 20 (1) Amend section 645 as follows. (2) In subsection (3)...

*Meaning of "net relevant earnings"*

- 21 (1) Amend section 646 as follows. (2) In subsection (5)...

*Presumption of same level of relevant earnings etc for 5 years*

- 22 (1) After section 646A insert— Presumption of same level of...

*Higher level contributions after cessation of actual relevant earnings: modification of section 646B*

- 23 (1) After section 646C insert— Higher level contributions after cessation...

*Appeals*

- 24 (1) Amend section 651 as follows. (2) In subsection (1)(a)...

*Old transitional provisions*

- 25 (1) Amend section 655 as follows. (2) In subsection (1)(a)...

*Benefits under approved pension arrangements not to be income of settlor*

- 26 (1) Amend section 660A (income arising under settlement where settlor...

*Conversion of certain approved retirement benefits schemes*

- 27 After Schedule 23 insert— SCHEDULE 23ZA Conversion of certain approved...

Part II — TRANSITIONAL PROVISIONS

*Schemes approved before 6th April 2001 deemed to contain certain provisions*

- 28 (1) This paragraph applies to any personal pension scheme which...

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*Deemed requisite evidence for the presumptions*

29 (1) This paragraph applies where, in the case of any...

*Applications for approval*

30 (1) An application to the Board for their approval under...

SCHEDULE 14 — Enterprise management incentives

Part I — INTRODUCTORY

*Qualifying options*

1 (1) In this Schedule a “qualifying option” means an option—...

*Notice of option to be given to Inland Revenue*

2 (1) For an option to be a qualifying option notice...

*Correction of notice by Revenue*

3 (1) The Inland Revenue may amend a notice given under...

*Notice of enquiry*

4 (1) The Inland Revenue may enquire into an option of...

*Completion of enquiry*

5 (1) An enquiry under paragraph 4(1) is completed when the...

*Effect of enquiry*

6 (1) If the Inland Revenue do not give notice of...

*Appeals*

7 (1) The employer company may appeal against a decision of...

Part II — GENERAL REQUIREMENTS

*Introduction*

8 An option is not a qualifying option unless the requirements...

*Purpose of granting the option*

9 An option is a qualifying option only if it is...

*Maximum entitlement of employee*

10 (1) An employee may not hold unexercised qualifying options which  
—...

*Number of employees who may hold qualifying options*

11 *Maximum value of options in respect of relevant company's shares*

Part III — QUALIFYING COMPANIES

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### *Introduction*

12 A qualifying company is a company in relation to which...

#### *The independence requirement*

13 (1) The independence requirement is that the company is not—...

#### *The qualifying subsidiaries requirement*

14 (1) A company that has one or more subsidiaries is...

#### *Meaning of “qualifying subsidiary”*

15 (1) A company (“the subsidiary”) is a qualifying subsidiary...

#### *The gross assets requirement*

16 (1) The gross assets requirement in the case of a...

#### *The trading activities requirement*

17 (1) The trading activities requirement in the case of a...

#### *Meaning of “qualifying trade”*

18 (1) A trade is a qualifying trade if—

#### *Excluded activities*

19 (1) The following are excluded activities— (a) dealing in land,...

#### *Excluded activities: wholesale and retail distribution*

20 (1) This paragraph supplements paragraph 19(1)(b). (2) A trade of...

#### *Excluded activities: leasing of ships*

21 (1) This paragraph supplements paragraph 19(1)(d) so far as it...

#### *Excluded activities: receipt of royalties and licence fees*

22 (1) This paragraph supplements paragraph 19(1)(d) so far as it...

#### *Excluded activities: property development*

23 (1) This paragraph supplements paragraph 19(1)(f). (2) “Property development” means...

#### *Excluded activities: hotels and comparable establishments*

24 (1) This paragraph supplements paragraph 19(1)(i). (2) The reference to...

#### *Excluded activities: nursing homes and residential care homes*

25 (1) This paragraph supplements paragraph 19(1)(j). (2) “Nursing home” means...

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*Excluded activities: provision of facilities for another business*

- 26 (1) Providing services or facilities for a business carried on...  
Part IV — ELIGIBLE EMPLOYEES

*Introduction*

- 27 An individual is an eligible employee in relation to the...

*The employment requirement*

- 28 An employee is an eligible employee in relation to the...

*The requirement as to commitment of working time*

- 29 (1) An employee is an eligible employee in relation to...

*The “no material interest” requirement*

- 30 (1) An individual is not an eligible employee in relation...

*Meaning of “material interest”*

- 31 (1) For the purposes of paragraph 30 a material interest...

*Material interest: options etc.*

- 32 (1) For the purposes of paragraph 31 (meaning of “material...

*Material interest: shares held by trustees of approved profit-sharing schemes etc.*

- 33 In applying paragraph 31 (meaning of “material interest”) there shall...

*Meaning of “associate”*

- 34 (1) In paragraph 30 (the “no material interest” requirement)  
“associate”,...

*Meaning of “associate”: trustees of employee benefit trust*

- 35 (1) This paragraph applies for the purposes of paragraph 34(1)(c)...

*Meaning of “associate”: trustees of discretionary trust*

- 36 (1) This paragraph applies for the purposes of paragraph 34(1)(c)..  
Part V — REQUIREMENTS AS TO TERMS OF OPTION ETC.

*Introduction*

- 37 An option is not a qualifying option unless the requirements...

*Type of shares that may be acquired*

- 38 (1) The option must confer a right to acquire shares...

*Option to be capable of exercise within 10 years*

- 39 (1) The option must be capable of being exercised within...

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*Terms of option to be agreed in writing*

- 40 (1) The option must take the form of a written...

*Non-assignability of rights*

- 41 An option is not a qualifying option unless the terms...  
Part VI — INCOME TAX

*Introduction*

- 42 (1) The provisions of this Part of this Schedule give...

*Exclusion of charge on grant*

- 43 Tax is not chargeable under any provision of the Tax...

*Exercise of option to acquire shares at market value*

- 44 (1) This paragraph applies if the option is to acquire...

*Exercise of option to acquire shares at less than market value*

- 45 (1) This paragraph applies if the option is to acquire...

*Exercise of option to acquire shares at nil cost*

- 46 (1) This paragraph applies if the option is to acquire...

*Main disqualifying events*

- 47 (1) The following are “disqualifying events” in relation to a...

*Disqualifying events: company reorganisation*

- 48 Where a replacement option has been granted (see paragraph 61),...

*Disqualifying events: alterations of share capital*

- 49 (1) An alteration of the share capital of the relevant...

*Disqualifying events: conversion of shares*

- 50 (1) A conversion of shares is not a disqualifying event...

*Disqualifying events: grant of CSOP option*

- 51 (1) This paragraph applies where it falls to be determined...

*Disqualifying events: actual relevant working time*

- 52 (1) For the purposes of paragraph 47(3) an employee’s relevant...

*Effect of disqualifying event*

- 53 (1) This paragraph applies where— (a) a disqualifying event occurs...

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*Exclusion of charge on acquisition at under-value*

- 54 (1) Section 162(1) of the Taxes Act 1988 (deemed employment-related...

*Saving for other income tax charges*

- 55 (1) Nothing in this Part of this Schedule affects—  
Part VII — CAPITAL GAINS TAX

*Qualifying shares*

- 56 (1) In this Part of this Schedule “qualifying shares”—

*Taper relief on disposal of qualifying shares*

- 57 For the purposes of computing taper relief on a disposal...

*Rights issues in respect of qualifying shares*

- 58 Where— (a) an individual holds qualifying shares, and  
Part VIII — COMPANY REORGANISATIONS

*Introduction*

- 59 (1) The provisions of this Part of this Schedule apply...

*Meaning of “qualifying exchange of shares”*

- 60 (1) For the purposes of this Part of this Schedule...

*Grant of replacement option*

- 61 (1) This paragraph applies where in the case of a...

*Period within which replacement option must be granted*

- 62 The new option does not qualify as a replacement option...

*Qualifying requirements for replacement option*

- 63 A new option qualifies as a replacement option only if—...  
Part IX — SUPPLEMENTARY PROVISIONS

*Power to require information*

- 64 (1) The Inland Revenue may by notice require any person...

*Annual returns*

- 65 (1) A company whose shares are the subject of a...

*Meaning of “market value” of shares*

- 66 (1) For the purposes of this Schedule the “market value”...

*Determination of market value*

- 67 (1) The market value of shares for the purposes of...

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*Exercise of functions conferred on “the Inland Revenue”*

68 Functions conferred by this Schedule on “the Inland Revenue” may...

*Power to amend by Treasury order*

69 The Treasury may by order amend this Schedule—

*Compliance with time limits*

70 (1) For the purposes of this Part and Part I...

*Minor definitions*

71 (1) In this Schedule— “arrangements” includes any scheme, agreement or...

*Index of defined expressions*

72 In this Schedule the following expressions are defined or otherwise...

SCHEDULE 15 — The corporate venturing scheme  
Part I — INVESTMENT RELIEF: INTRODUCTION

*Meaning of “investment relief”*

1 This Schedule makes provision for— (a) relief against corporation tax...

*Eligibility for investment relief*

2 A company (“the investing company”) is eligible for investment relief...

*Meaning of “the qualification period”*

3 (1) In this Schedule “the qualification period”, in relation to...  
Part II — THE INVESTING COMPANY

*Introduction*

4 The investing company is a qualifying investing company in relation...

*The “no material interest” requirement*

5 The investing company must not, at any time during the...

*The “no reciprocal arrangements” requirement*

6 (1) The investing company must not subscribe for the relevant...

*Meaning of “material interest”*

7 (1) For the purposes of paragraphs 5 and 6 a...

*The “no control” requirement*

8 (1) The investing company must not, at any time during...

*Relevant preference shares*

9 (1) In paragraphs 7 (meaning of “material interest”) and 8...

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*The non-financial activities requirement*

- 10 (1) Throughout the qualification period relating to the relevant shares...

*Meaning of "non-financial trade"*

- 11 (1) A trade is a "non-financial trade" if—

*Meaning of "non-financial trading group"*

- 12 (1) A group is a "non-financial trading group" unless the...

*Requirement as to shares being a chargeable asset*

- 13 (1) The investing company is not a qualifying investing company...

*Requirement as to no tax avoidance*

- 14 The relevant shares must be subscribed for by the investing...

Part III — THE ISSUING COMPANY

*Introduction*

- 15 The issuing company is a qualifying issuing company in relation...

*The "unquoted status" requirement*

- 16 (1) The unquoted status requirement is that, at the time...

*The independence requirement*

- 17 (1) The independence requirement is that— (a) the issuing company...

*The "individual-owners" requirement*

- 18 (1) The "individual-owners" requirement is that, throughout the qualification period...

*The partnerships and joint ventures requirement*

- 19 (1) The requirement as to partnerships and joint ventures is...

*The qualifying subsidiaries requirement*

- 20 (1) The issuing company is not a qualifying issuing company...

*Meaning of "qualifying subsidiary"*

- 21 (1) A company ("the subsidiary") is a qualifying subsidiary of...

*The gross assets requirement*

- 22 (1) The gross assets requirement in the case of a...

*The trading activities requirement*

- 23 (1) The issuing company is not a qualifying issuing company...

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*Ceasing to meet trading activities requirement by reason of administration, receivership, etc.*

24 (1) A company which is in administration or receivership shall...

*Meaning of “qualifying trade”*

25 (1) A trade is a qualifying trade if—

*Excluded activities*

26 (1) The following are excluded activities— (a) dealing in land,...

*Excluded activities: wholesale and retail distribution*

27 (1) This paragraph supplements paragraph 26(1)(b). (2) A trade of...

*Excluded activities: leasing of ships*

28 (1) This paragraph supplements paragraph 26(1)(d) so far as it...

*Excluded activities: receipt of royalties and licence fees*

29 (1) This paragraph supplements paragraph 26(1)(d) so far as it...

*Excluded activities: property development*

30 (1) This paragraph supplements paragraph 26(1)(f). (2) “Property development” means...

*Excluded activities: hotels and comparable establishments*

31 (1) This paragraph supplements paragraph 26(1)(i). (2) The reference to...

*Excluded activities: nursing homes and residential care homes*

32 (1) This paragraph supplements paragraph 26(1)(j). (2) “Nursing home” means...

*Excluded activities: provision of facilities for another business*

33 (1) Providing services or facilities for a business carried on...

Part IV — GENERAL REQUIREMENTS

*Introduction*

34 The investing company is not eligible for investment relief in...

*Requirement as to the shares*

35 (1) The relevant shares must satisfy sub-paragraphs (2) and (3)....

*Requirement as to the money raised*

36 (1) The money raised by the issuance of the relevant...

*Requirement as to no pre-arranged exits*

37 (1) The issuing arrangements for the relevant shares must not...

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*Requirement as to no tax avoidance*

- 38 The relevant shares must be issued for commercial reasons, and...  
Part V — INVESTMENT RELIEF

*Form of investment relief*

- 39 (1) Where— (a) the investing company is eligible for investment...

*Entitlement to claim*

- 40 (1) The investing company is entitled to make a claim...

*Compliance certificates*

- 41 (1) A “compliance certificate” is a certificate which—

*Compliance statements*

- 42 (1) A “compliance statement” is a statement, in respect of...

*Appeal against refusal to authorise compliance certificate*

- 43 For the purposes of the provisions of the Taxes Management...

*Penalties for fraudulent certificate or statement etc.*

- 44 The issuing company is liable to a penalty not exceeding...

*Attribution of relief to shares*

- 45 (1) References in this Schedule, in relation to a company,...  
Part VI — WITHDRAWAL OF INVESTMENT RELIEF

*Disposal of shares*

- 46 (1) This paragraph applies where— (a) the investing company disposes...

*Value received by investing company*

- 47 (1) Sub-paragraph (2) applies where the investing company receives any...

*Meaning of “the period of restriction”*

- 48 For the purposes of this Schedule “the period of restriction”...

*When value is received*

- 49 (1) For the purposes of paragraphs 47 (value received by...

*The amount of value received*

- 50 For the purposes of paragraph 47 the amount of the...

*Value received where there is more than one issue of shares*

- 51 (1) This paragraph applies where— (a) two or more issues...

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*Cases where maximum investment relief not obtained*

52 (1) Where— (a) the amount of the reduction (“C”) in...

*Receipts of value by and from connected persons*

53 In paragraphs 47, 49 and 50 references to the investing...

*Receipt of replacement value*

54 (1) Where— (a) any investment relief attributable to the relevant...

*Provision supplementary to paragraph 54*

55 (1) The receipt of the replacement value shall be disregarded...

*Value received by other persons*

56 (1) Where any investment relief is attributable to such of...

*Insignificant repayments disregarded*

57 (1) Any repayment shall be disregarded for the purposes of...

*Provision supplementary to paragraph 56 and 57*

58 (1) Any repayment shall be disregarded for the purposes of...

*Put options and call options*

59 (1) Sub-paragraph (2) applies where— (a) an option, the exercise...

*Withdrawal of relief*

60 (1) Where any investment relief has been obtained which—

*Appeals against withdrawal of relief*

61 For the purposes of the provisions of the Taxes Management...

*Time limits*

62 (1) The Inland Revenue may not— (a) make an assessment...

*Interest*

63 (1) This paragraph applies where— (a) investment relief is withdrawn...

*Information to be provided by the investing company*

64 (1) This paragraph applies where— (a) the investing company has...

*Information to be provided by the issuing company etc.*

65 (1) This paragraph applies where— (a) the issuing company has...

*Power of Inland Revenue to obtain information*

66 (1) This paragraph applies where the Inland Revenue have reason...

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*Eligibility for relief against income*

67 (1) The investing company is eligible for relief under this...

*Entitlement to claim*

68 (1) Where the investing company is eligible for loss relief...

*Form of loss relief*

69 (1) Where a claim is made under sub-paragraph (1) of...

*Priority of loss relief*

70 (1) Where loss relief is claimed by the investing company...

*Tax avoidance*

71 (1) Sub-paragraph (2) applies where shares would, in the absence...

*Adjustment of corporation tax*

72 The Inland Revenue shall make any adjustment of corporation tax...  
Part VIII — DEFERRAL RELIEF

*Introduction*

73 (1) This Part applies where— (a) a chargeable gain (“the...

*Meaning of “qualifying investment”*

74 (1) For the purposes of this Part the investing company...

*Meaning of “the qualifying shares”*

75 (1) For the purposes of this Part “the qualifying shares”,...

*Postponement of original gain*

76 (1) On the making of a claim by the investing...

*Meaning of “deferral relief”*

77 For the purposes of this Schedule “deferral relief” is attributable...

*Chargeable events*

78 (1) There is, for the purposes of this Part, a...

*Gain accruing on chargeable event*

79 (1) This paragraph applies where a chargeable event occurs in...  
Part IX — COMPANY RESTRUCTURING

*Share reorganisations*

80 (1) Where a company (“the company”) holds shares which—

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*Rights issues etc.*

81 (1) Where— (a) a company (“the company”) holds shares (“the...

*Company reconstructions and amalgamations*

82 (1) Where— (a) a company (“the company”) holds shares (“the...

*Certain exchanges resulting in acquisition of share capital by new company*

83 (1) Paragraphs 84 and 85 apply where—

*No disposal on certain exchanges of shares*

84 (1) Where this paragraph applies (see paragraph 83 and paragraph...

*Attribution of relief to new shares*

85 (1) Where this paragraph applies (see paragraph 83 and paragraph...

*Substitution of new shares for old shares*

86 (1) This paragraph applies where— (a) relief becomes attributable, by...

*Operation of requirements of Parts II and III in relation to new shares*

87 (1) This paragraph applies where paragraph 86 (substitution of new...

*Relationship between this Part and the 1992 Act*

88 The following provisions of the 1992 Act have effect subject...

Part X — ADVANCE CLEARANCE

*Application for advance clearance notice*

89 (1) A company (“the applicant”) may, before issuing any shares,...

*Provision of further information*

90 (1) On receiving an application for an advance clearance notice,...

*Decision on application and review procedure*

91 (1) The Board must within 30 days after receiving an...

*Effect of advance clearance notice*

92 (1) For the purposes of this Schedule, where an advance...

Part XI — SUPPLEMENTARY AND GENERAL

*Identification of shares on a disposal*

93 (1) In any case where— (a) a company (“the company”)...

*Determination of loss where investment relief is attributable to shares*

94 (1) This paragraph applies for the purposes of corporation tax...

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*Nominees*

95 Shares subscribed for by, issued to, acquired or held by...

*Meaning of "disposal"*

96 (1) Subject to sub-paragraph (2), in this Schedule "disposal" shall...

*Construction of references to shares being "held continuously"*

97 (1) This paragraph applies where for the purposes of this...

*Meaning of "issue of shares"*

98 In this Schedule— (a) references (however expressed) to an issue...

*Meaning of "associate"*

99 (1) In this Schedule "associate", in relation to a person,...

*"The Board" and "the Inland Revenue"*

100 In this Schedule— (a) "the Board" means the Commissioners of...

*Power to amend by Treasury order*

101 The Treasury may by order amend this Schedule—

*Minor definitions etc.*

102 (1) In this Schedule— "allowable loss" means an allowable loss...

*Index of defined expressions*

103 In this Schedule the following expressions are defined or otherwise...

SCHEDULE 16 — Corporate venturing scheme: consequential amendments

*Penalties in connection with returns etc.*

1 (1) In section 98 of the Taxes Management Act 1970,...

*Enterprise investment scheme*

2 (1) Chapter III of Part VII of the Taxes Act...

*Loss relief*

3 (1) Chapter VI of Part XIII of the Taxes Act...

*EIS: deferral relief*

4 (1) The Taxation of Chargeable Gains Act 1992 is amended...

*Company tax returns, assessments etc.*

5 (1) Schedule 18 to the Finance Act 1998 is amended...

SCHEDULE 17 — Enterprise investment scheme: amendments  
Part I — REDUCTION OF APPLICABLE PERIODS

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*Meaning of "eligible shares"*

1 In section 289 of the Taxes Act 1988 (eligibility for...

*Conditions relating to individuals*

2 .....

*Conditions relating to further investment by connected person*

3 (1) Section 291A of the Taxes Act 1988 (connected persons:...

*Value received from company*

4 .....

*Value received by persons other than claimants*

5 (1) Section 303 of the Taxes Act 1988 (value received...

*Meaning of "termination date" and "relevant period"*

6 (1) Section 312 of the Taxes Act 1988 (interpretation of...

*Postponement of chargeable gains on reinvestment*

7 .....

*Commencement*

8 The amendments in this Part of this Schedule have effect...  
Part II — QUALIFYING COMPANIES

*Company in administration or receivership*

9 (1) In section 293 of the Taxes Act 1988 (qualifying...

*Company in liquidation*

10 In section 293(6) of the Taxes Act 1988 (circumstances in...

*Independence of qualifying company*

11 In section 293 of the Taxes Act 1988 (qualifying companies),...

*Commencement*

12 (1) The amendments in this Part of this Schedule have...  
Part III — OTHER AMENDMENTS

*Qualifying trades*

13 (1) In section 297 of the Taxes Act 1988 for...

*Meaning of "arrangements"*

14 (1) In section 312 of the Taxes Act 1988 (interpretation),...

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*Meaning of “research and development”*

15 (1) In section 312 of the Taxes Act 1988 (interpretation),...

SCHEDULE 18 — Venture capital trusts: amendments  
Part I — REDUCTION OF APPLICABLE PERIODS

*Relief from income tax*

1 (1) Schedule 15B to the Taxes Act 1988 (venture capital...

*Deferred CGT charge on reinvestment*

2 In Schedule 5C to the Taxation of Chargeable Gains Act...

*Commencement*

3 The amendments made by this Part of this Schedule have...  
Part II — QUALIFYING HOLDINGS

*Introductory*

4 Schedule 28B to the Taxes Act 1988 (venture capital trusts:...

*Qualifying trade: receipt of royalties or licence fees*

5 (1) In paragraph 4 (meaning of “qualifying trade”) for sub-paragraphs...

*Meaning of “research and development”*

6 (1) In paragraph 5 (provisions supplemental to paragraph 4), in...

*Company in administration or receivership*

7 (1) After paragraph 11 insert— Company in administration or receivership...

*Company reorganisations etc. involving exchange of shares*

8 (1) After paragraph 11A (inserted by paragraph 7 above), insert—...

SCHEDULE 19 — Meaning of “research and development”  
Part I — THE NEW DEFINITION

*Research and development*

1 In Part XIX of the Taxes Act 1988 (general supplementary...

*Oil and gas exploration and appraisal*

2 In Part XIX of the Taxes Act 1988 (general supplementary...  
Part II — CONSEQUENTIAL AMENDMENTS

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

3 The Income and Corporation Taxes Act 1988 is amended as...  
4 In section 495 (regional development grants), in subsection (1)(b) for...  
5 (1) In Part IV (provisions relating to the Schedule D...  
6 In Schedule 18 (group relief: equity holders and profits or...

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*Capital Allowances Act 1990 (c.1)*

- 7 The Capital Allowances Act 1990 is amended as follows.  
8 For “scientific research”, wherever occurring, substitute “ research and  
development...  
9 In section 137(1)(b) after “that research” insert “ and development...  
10 In section 139 (supplementary provisions), in subsection (1) for  
paragraph...  
11 In section 161 after “other than an allowance under section...

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

- 12 (1) Section 195 of the Taxation of Chargeable Gains Act...

SCHEDULE 20 — Tax relief for expenditure on research and development  
Part I — ENTITLEMENT TO RELIEF

*Entitlement to R&D tax relief*

- 1 (1) A company is entitled to R&D tax relief for...

*Meaning of “small or medium-sized enterprise”.*

- 2 (1) For the purposes of this Schedule a “small or...

*Qualifying R&D expenditure*

- 3 (1) For the purposes of this Schedule “qualifying R&D expenditure”...

*Relevant research and development*

- 4 (1) For the purposes of this Schedule “relevant research and...

*Staffing costs*

- 5 (1) For the purposes of this Schedule the staffing costs...

*Expenditure on consumable stores*

- 6 (1) For the purposes of this Schedule expenditure on consumable...

*Meaning of “intellectual property”*

- 7 In this Schedule “intellectual property” means— (a) any industrial  
information...

*Subsidised expenditure*

- 8 (1) For the purposes of this Schedule a company’s expenditure...

*Qualifying expenditure on sub-contracted research and development*

- 9 (1) The provisions of paragraphs 10 to 12 have effect...

*Treatment of expenditure where company and sub-contractor are connected persons*

- 10 (1) Where— (a) the company and the sub-contractor are connected...

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*Election for connected persons treatment*

- 11 (1) The company and the sub-contractor may in any case...

*Treatment of sub-contractor payment in other cases*

- 12 Where— (a) the company makes a sub-contractor payment, . ....  
Part II — MANNER OF GIVING EFFECT TO RELIEF

*Deduction in computing profits of trade*

- 13 Where— (a) a company is entitled to R&D tax relief...

*Alternative treatment of pre-trading expenditure*

- 14 (1) This paragraph applies where a company—

*Entitlement to R&D tax credit*

- 15 (1) A company may claim an R&D tax credit for...

*Amount of credit*

- 16 (1) The amount of the R&D tax credit to which...

*Total amount of company's PAYE and NICs liabilities*

- 17 (1) For the purposes of paragraph 16 the total amount...

*Payment in respect of R&D tax credit*

- 18 (1) Where— (a) the company is entitled to an R&D...

*Restriction on losses carried forward*

- 19 (1) For the purposes of section 393 of the Taxes...

*Payment in respect of R&D tax credit not income*

- 20 A payment in respect of an R&D tax credit is...  
Part III — SUPPLEMENTARY PROVISIONS

*Artificially inflated claims for deduction or R&D tax credit*

- 21 (1) To the extent that a transaction is attributable to...

*Restriction on consortium relief*

- 22 Where— (a) the company claims relief under paragraph 13 or...

*Treatment of deemed trading loss*

- 23 (1) This paragraph applies where under paragraph 14 (alternative treatment...

*Funding of R&D tax credits*

- 24 Section 10 of the Exchequer and Audit Departments Act 1866...

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*Interpretation*

25 (1) In this Schedule— “the Inland Revenue” means any officer...

*Transitional provisions*

26 (1) This Schedule does not apply to expenditure incurred before...

SCHEDULE 21 — R&D tax credits: consequential amendments

*Interest*

1 (1) Section 826 of the Taxes Act 1988 (interest on...

*Claim must be made in tax return*

2 In Schedule 18 to the Finance Act 1998 (company tax...

*Recovery of excessive R&D tax credit*

3 In paragraph 52 of that Schedule (recovery of excessive repayments,...

*Claims for R&D tax credits*

4 After Part IX of that Schedule (claims for capital allowances)...

SCHEDULE 22 — Tonnage tax

Part I — INTRODUCTORY

*Tonnage tax*

1 (1) This Schedule provides an alternative regime (“tonnage tax”) for...

*Tonnage tax companies and groups*

2 (1) In this Schedule a “tonnage tax company” or “tonnage...

*Profits of tonnage tax company*

3 (1) In the case of a tonnage tax company, its...

*Tonnage tax profits: method of calculation*

4 (1) A company’s tonnage tax profits for an accounting period...

*Tonnage tax profits: calculation in case of joint operation etc.*

5 (1) If two or more companies fall to be regarded...

*Measurement of tonnage of ship*

6 (1) References in this Schedule to the gross or net...

Part II — TONNAGE TAX ELECTIONS

*Company or group election*

7 (1) A tonnage tax election may be made in respect...

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*Method of making election*

- 8 (1) A tonnage tax election is made by notice to...

*Person by whom election to be made*

- 9 (1) A company election must be made by the company...

*When election may be made*

- 10 (1) A tonnage tax election may be made at any...

*Power to provide further opportunities for election*

- 11 (1) The Treasury may by order provide for further periods...

*When election takes effect*

- 12 (1) The general rule is that a tonnage tax election...

*Period for which election is in force*

- 13 (1) The general rule is that a tonnage tax election...

*Effect of election ceasing to be in force*

- 14 A tonnage tax election that ceases to be in force...

*Renewal election*

- 15 (1) At any time when a tonnage tax election is...  
Part III — QUALIFYING COMPANIES AND GROUPS

*Qualifying companies and groups*

- 16 (1) For the purposes of this Schedule a company is...

*Effect of temporarily ceasing to operate qualifying ships*

- 17 (1) This paragraph applies where a company temporarily ceases to...

*Meaning of operating a ship*

- 18 (1) A company is regarded for the purposes of this...

*Qualifying ships*

- 19 (1) For the purposes of this Schedule a “qualifying ship”...

*Vessels excluded from being qualifying ships*

- 20 (1) The following kinds of vessel are not qualifying ships...

*Power to modify exclusions*

- 21 The Treasury may make provision by order amending paragraph 20...

*Effect of change of use*

- 22 (1) A qualifying ship that begins to be used as...

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## Part IV — THE TRAINING REQUIREMENT

### *Introduction*

23 (1) It is a condition of entering tonnage tax or...

### *The minimum training obligation*

24 (1) The Secretary of State may make provision by regulations...

### *Meaning of “training commitment”*

25 (1) References in this Part of this Schedule to a...

### *Approval of initial training commitment*

26 (1) A company or group proposing to make a tonnage...

### *Annual training commitment*

27 (1) The Secretary of State may by regulations require a...

### *Supplementary provisions about training commitments*

28 (1) The Secretary of State may make provision by regulations—...

### *Payments in lieu of training*

29 (1) The Secretary of State may make provision by regulations—...

### *Monitoring of compliance with training commitment*

30 (1) The Secretary of State may make provision by regulations—...

### *Higher rate of payment in case of failure to meet training commitment*

31 (1) The Secretary of State may by regulations provide that—...

### *Certificate of non-compliance*

32 (1) The Secretary of State may by regulations make provision...

### *Certificates of non-compliance: supplementary provisions*

33 (1) The Secretary of State may make provision by regulations—...

### *Disclosure of information*

34 (1) No obligation as to secrecy or other restriction on...

### *Offences*

35 (1) It is an offence for a person to provide...

### *General provisions about regulations*

36 (1) Regulations under this Part of this Schedule shall be...

## Part V — OTHER REQUIREMENTS

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*The requirement that not more than 75% of fleet tonnage is chartered in*

37 (1) It is a requirement of entering or remaining within...

*The 75% limit: election not effective if limit exceeded*

38 (1) Where a tonnage tax election is made before the...

*The 75% limit: exclusion of company if limit exceeded*

39 (1) If the 75% limit is exceeded in two or...

*The 75% limit: exclusion of group if limit exceeded*

40 (1) If the 75% limit is exceeded in relation to...

*The requirement not to enter into tax avoidance arrangements*

41 (1) It is a condition of remaining within tonnage tax...

*Tax avoidance: exclusion from tonnage tax*

42 (1) If a tonnage tax company is a party to...

*Appeals*

43 (1) An appeal lies to the Special Commissioners against a...  
Part VI — RELEVANT SHIPPING PROFITS

*Introduction*

44 (1) For the purposes of this Schedule the relevant shipping...

*Tonnage tax activities*

45 (1) References in this Schedule to the “tonnage tax activities”...

*Core qualifying activities*

46 (1) A tonnage tax company’s “core qualifying activities” are—

*Qualifying secondary activities*

47 (1) The Inland Revenue may make provision by regulations as...

*Qualifying incidental activities*

48 (1) A company’s incidental activities means its ship-related activities that—...

*Relevant shipping income: distributions of overseas shipping companies*

49 (1) Income of a tonnage tax company consisting in a...

*Relevant shipping income: certain interest etc.*

50 (1) Income to which this paragraph applies is relevant shipping...

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*General exclusion of investment income*

- 51 (1) Income from investments is not relevant shipping income.  
Part VII — THE RING FENCE: GENERAL PROVISIONS

*Accounting period ends on entry or exit*

- 52 An accounting period ends (if it would not otherwise do...

*Tonnage tax trade*

- 53 (1) The tonnage tax activities of a tonnage tax company...

*Profits of controlled foreign companies*

- 54 (1) A tonnage tax company is not subject to any...

*General exclusion of reliefs, deductions and set-offs*

- 55 No relief, deduction or set-off of any description is allowed...

*Exclusion of loss relief*

- 56 (1) When a company enters tonnage tax, any losses that...

*Exclusion of relief or set-off against tax liability*

- 57 (1) Any relief or set-off against a company's tax liability...

*Transactions not at arm's length: between tonnage tax company and another person*

- 58 (1) In relation to provision made or imposed as between...

*Transactions not at arm's length: between tonnage tax trade and other activities of same company*

- 59 (1) Schedule 28AA of the Taxes Act 1988 (transactions not...

*Transactions not at arm's length: duty to give notice*

- 60 (1) Not more than 90 days after—

*Treatment of finance costs: single company*

- 61 (1) This paragraph applies to a tonnage tax company which...

*Treatment of finance costs: group company*

- 62 (1) This paragraph applies to a tonnage tax company which...

*Meaning of "finance costs"*

- 63 (1) For the purposes of paragraphs 61 and 62 "finance...  
Part VIII — CHARGEABLE GAINS AND ALLOWABLE LOSSES ON TONNAGE TAX ASSETS

*Chargeable gains: tonnage tax assets*

- 64 (1) In this Part of this Schedule a "tonnage tax...

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*Chargeable gains: disposal of tonnage tax asset*

65 (1) When an asset is disposed of that is or...

*Chargeable gains: losses brought forward*

66 A tonnage tax election does not affect the deduction under...

*Chargeable gains: roll-over relief for business assets*

67 (1) Sections 152 and 153 of the Taxation of Chargeable...  
Part IX — THE RING FENCE: CAPITAL ALLOWANCES: GENERAL

*Introduction*

68 (1) This Part of this Schedule makes provision about capital...

*Entry: plant and machinery: assets to be used wholly for tonnage tax trade*

69 (1) On a company's entry into tonnage tax any unrelieved...

*Entry: plant and machinery: assets to be used partly for tonnage tax trade*

70 (1) This paragraph applies where, on a company's entry into...

*Entry: ships acquired and disposed of within twelve months*

71 (1) This paragraph applies if a company—

*Entry: deferred balancing charge on disposal of ship*

72 (1) This paragraph applies where deferment of a balancing charge...

*During: plant and machinery: new expenditure partly for tonnage tax purposes*

73 (1) This paragraph applies where a company subject to tonnage...

*During: plant and machinery: asset beginning to be used for tonnage tax trade*

74 A company's tonnage tax pool is not increased by reason...

*During: plant and machinery: change of use of tonnage tax asset*

75 (1) This paragraph applies where, at a time when a...

*During: plant and machinery: change of use of non-tonnage tax asset*

76 (1) This paragraph applies where, at a time when a...

*During: plant and machinery: disposals*

77 (1) This paragraph applies if when a company is subject...

*During: plant and machinery: reduction of balancing charges*

78 (1) The amount of any balancing charge under this Part...

*During: plant and machinery: giving effect to balancing charge*

79 (1) A balancing charge under this Part of this Schedule—...

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*During: plant and machinery: deferment of balancing charge*

80 (1) If— (a) a balancing charge under this Part of...

*During: plant and machinery: surrender of unrelieved qualifying expenditure*

81 (1) This paragraph applies where— (a) a company subject to...

*During: industrial buildings: mixed use*

82 If any identifiable part of a building or structure is...

*During: industrial buildings: balancing charges*

83 (1) This paragraph applies where, in an accounting period during...

*During: industrial buildings: residue of qualifying expenditure*

84 (1) This paragraph applies where a company subject to tonnage...

*Exit: plant and machinery*

85 (1) If a company leaves tonnage tax—

*Exit: industrial buildings*

86 If a company leaves tonnage tax the amount of unrelieved...

*Meaning of “not entitled to capital allowances”*

87 (1) Where any provision of this Part of this Schedule...

*Interpretation*

88 (1) In this Part of this Schedule— “ capital allowance...  
Part X — THE RING FENCE: CAPITAL ALLOWANCES: SHIP LEASING

*Introduction*

89 (1) In the case of a finance lease of a...

*Defeased leasing*

90 (1) The lessor under the finance lease is not entitled...

*Defeased leasing: excepted forms of security*

91 (1) Paragraph 90 (defeased leasing) is subject to the following...

*Sale and lease-back arrangements*

92 (1) The lessor under the finance lease is not entitled...

*Certificates required to support claim by finance lessor*

93 (1) Any claim by the lessor under a finance lease...

*Quantitative restrictions on allowances*

94 (1) Where the lessor under the finance lease is entitled...

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*Quantitative restrictions: further provisions as to rate bands, limit and pooling*

95 (1) The rate bands and limit in paragraph 94 (quantitative...

*Quantitative restrictions: meaning of “cost of providing ship”*

96 (1) For the purposes of paragraph 94 (quantitative restrictions on...

*Quantitative restrictions: treatment of disposal proceeds*

97 (1) The following provisions apply where— (a) there is a...

*Quantitative restrictions: change of circumstances bringing case within restrictions*

98 (1) The provisions of this paragraph apply where—

*Quantitative restrictions: change of circumstances taking case out of restrictions*

99 (1) The provisions of this paragraph apply where—

*Determination of tax written down value, etc.*

100 (1) This paragraph supplements paragraphs 98 and 99.

*Quantitative restrictions: power to alter amounts by regulations*

101 (1) The Inland Revenue may by regulations alter the amounts...

*Exclusion of leases entered into on or before 23rd December 1999*

102 The provisions of this Part do not apply in relation...

Part XI — SPECIAL RULES FOR OFFSHORE ACTIVITIES

*Introduction*

103 (1) This Part of this Schedule sets out special rules...

*Meaning of “offshore activities”*

104 (1) In this Part of this Schedule “offshore activities” means...

*Vessels to which special provisions do not apply*

105 (1) The provisions of this Part of this Schedule do...

*Treatment of periods of inactivity*

106 A period between contracts when a qualifying ship is not...

*Profits from offshore activities to be computed according to ordinary rules*

107 (1) The profits of a tonnage tax company from a...

*Application of ring fence provisions*

108 (1) The provisions of Part VII (the ring fence: general...

*Chargeable gains from assets used for offshore activities*

109 A period during which an asset is used for the...

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*Capital allowances: general*

110 (1) A tonnage tax company may claim capital allowances for...

*Capital allowances: proportionate reduction of allowances*

111 (1) This paragraph applies where in an accounting period of...

*Capital allowances: notional qualifying expenditure: existing assets*

112 (1) This paragraph applies to determine the amount of notional...

*Capital allowances: notional qualifying expenditure: new assets*

113 (1) This paragraph applies to determine the amount of notional...

*The training requirement*

114 (1) The fact that a qualifying ship is used for...

*Interpretation*

115 Expressions used in this Part of this Schedule that are...  
Part XII — GROUPS, MERGERS AND RELATED MATTERS

*Meaning of "group" and "member of group"*

116 In this Schedule a "group" means— (a) all the companies...

*Companies treated as controlled by an individual*

117 (1) For the purposes of this Schedule an individual is...

*Meaning of "control"*

118 (1) In this Schedule "control", in relation to a company,...

*Company not to be treated as member of more than one group*

119 (1) For the purposes of this Schedule a company may...

*Arrangements for dealing with group matters*

120 (1) The Inland Revenue may enter into arrangements with the...

*Meaning of "merger" and "demerger"*

121 (1) In this Schedule— "merger" means a transaction by which...

*Merger: between tonnage tax groups or companies*

122 (1) This paragraph applies where there is a merger—

*Merger: tonnage tax group or company and qualifying non-tonnage tax group or company*

123 (1) This paragraph applies where there is a merger between...

*Merger: tonnage tax group or company and non-qualifying group or company*

124 (1) This paragraph applies where there is a merger between...

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*Merger: non-qualifying group or company and qualifying non-tonnage tax group or company*

125 (1) This paragraph applies where there is a merger between...

*Meaning of "dominant party" in relation to merger*

126 (1) This paragraph explains what is meant by the references...

*Demerger: single company*

127 (1) This paragraph applies where a tonnage tax company ceases...

*Demerger: group*

128 (1) This paragraph applies where a tonnage tax group splits...

*Duty to notify Inland Revenue of group changes*

129 (1) A tonnage tax company that becomes or ceases to...

Part XIII — APPLICATION OF PROVISIONS TO PARTNERSHIPS

*Introduction*

130 (1) The Inland Revenue may make provision by regulations as...

*Calculation of partnership profits*

131 The regulations may provide that— (a) for the purpose of...

*Qualifying partnerships*

132 (1) The regulations may provide that activities carried on by...

*Ships owned by or chartered to partners*

133 The regulations may provide that a ship which is not...

*Transactions not at arm's length*

134 The regulations may provide that for the purposes of paragraphs...

*Adjustments for capital allowance purposes*

135 The regulations may provide that where a partner leaves tonnage...

*General*

136 Regulations under this Part of this Schedule—

Part XIV — WITHDRAWAL OF RELIEF ETC. ON COMPANY LEAVING TONNAGE TAX

*Introduction*

137 (1) This Part of this Schedule applies where a company...

*Exit charge: chargeable gains*

138 (1) Paragraph 65(1)(a) (chargeable gain: disposal of tonnage tax assets)...

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*Exit charge: balancing charges*

139 (1) This paragraph applies if in a relevant accounting period...

*Ten year disqualification from re-entry into tonnage tax*

140 (1) A company election made by a former tonnage tax...

*Second or subsequent application of this Part*

141 Where this Part of this Schedule applies on a second...

Part XV — SUPPLEMENTARY PROVISIONS

*Meaning of “ship”*

142 In this Schedule “ship” means any vessel used in navigation,...

*Meaning of “on bareboat charter terms”*

143 In this Schedule a charter “on bareboat charter terms” means...

*Meaning of “associate”*

144 (1) In this Schedule “associate”, in relation to an individual,...

*Exercise of functions conferred on “the Inland Revenue”*

145 (1) Any power to make regulations conferred by this Schedule...

*Meaning of “company” and related expressions*

146 In this Schedule— “company” means a body corporate or unincorporated...

*Index of defined expressions*

147 In this Schedule the following expressions are defined or otherwise...

SCHEDULE 23 — Tax treatment of amounts relating to acquisition etc. of certain rights

*Rights to which this Schedule applies*

1 This Schedule applies to— (a) licences granted under section 1...

*Tax treatment of expenditure on acquisition and receipts from disposal*

2 (1) Amounts that may in accordance with generally accepted accounting...

*Tax treatment of amounts arising from revaluation*

3 (1) There shall also be taken into account for tax...

*Tax treatment must accord with accounting approach in relevant group accounts*

4 (1) If the taxpayer is a member of a group...

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### *Interpretation*

- 5 In this Schedule— . . . . . “for...

#### *Transitional provision in relation to IRUs*

- 6 (1) This Schedule does not apply to IRUs acquired before...

SCHEDULE 24 — New Schedule 4A to the Taxation of Chargeable Gains Act 1992  
The Schedule inserted after Schedule 4 to the Taxation of...

SCHEDULE 25 — New Schedule 4B to the Taxation of Chargeable Gains Act 1992  
The Schedule inserted after Schedule 4A to the Taxation of...

SCHEDULE 26 — Transfers of value: attribution of gains to beneficiaries  
Part I — NEW SCHEDULE 4C TO THE TAXATION OF CHARGEABLE GAINS  
ACT 1992

- 1 The Schedule inserted after Schedule 4B to the Taxation of...  
Part II — CONSEQUENTIAL AMENDMENTS

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

- 2 In section 90 of the Taxation of Chargeable Gains Act...  
3 In section 96 of the Taxation of Chargeable Gains Act...  
4 In section 97 of the Taxation of Chargeable Gains Act...  
5 In section 98 of the Taxation of Chargeable Gains Act...

#### *Taxes Act 1988*

- 6 In section 740(6) of the Taxes Act 1988 (income tax...

SCHEDULE 27 — Group relief in case of non-resident companies etc.  
Part I — AMENDMENTS OF CHAPTER IV OF PART X OF THE TAXES ACT  
1988

#### *Availability of relief*

- 1 In section 402 of the Taxes Act 1988 (availability of...  
2 (1) In section 413 of that Act (interpretation of Chapter...

#### *Limits on amount of relief*

- 3 In section 403A of that Act (limits on group relief),...  
4 After section 403C of that Act insert— Relief for or...

#### *Amendments of Schedule 18 to the Taxes Act 1988*

- 5 (1) Schedule 18 to that Act (group relief: equity holders...

#### *Commencement*

- 6 (1) Nothing in this Part of this Schedule has effect...  
Part II — CONSEQUENTIAL AMENDMENTS

#### *Section 76 of the Taxes Act 1988*

- 7 In section 76(1)(aa) of the Taxes Act 1988 (expenses of...

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*Section 434A of the Taxes Act 1988*

8 In section 434A(2) of the Taxes Act 1988 (losses on...

*Section 502 of the Taxes Act 1988*

9 In section 502 of the Taxes Act 1988 (interpretation of...

*Schedule 24 to the Taxes Act 1988*

10 In Schedule 24 to the Taxes Act 1988 (assumptions for...

*Schedule 18 to the Finance Act 1998*

11 In paragraph 68 of Schedule 18 to the Finance Act...

*Commencement*

12 (1) Paragraphs 7, 8, 10 and 11 have effect in...

SCHEDULE 28 — Recovery of tax payable by non-resident company

*Introduction*

1 This Schedule applies where— (a) an amount of corporation tax...

*Companies that may be required to pay unpaid tax*

2 (1) The following companies may, by notice under this Schedule,...

*Notice requiring payment of unpaid tax*

3 (1) The Board may serve a notice on any company...

*Time limit for giving notice*

4 (1) Any notice under this Schedule must be served before...

*Limit on amount payable in consortium case*

5 (1) In a consortium case, the amount that the company...

*Supplementary provisions*

6 (1) In this Schedule “company” means any body corporate.

SCHEDULE 29 — Chargeable gains: non-resident companies and groups etc.  
Part I — APPLICATION OF TAXATION OF CHARGEABLE GAINS ACT 1992

*Main amendments*

1 (1) In section 170 of the Taxation of Chargeable Gains...

*Transfers within a group*

2 (1) Section 171 of the Taxation of Chargeable Gains Act...

*Transfer of United Kingdom branch or agency*

3 (1) Section 172 of the Taxation of Chargeable Gains Act...

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*De-grouping charge*

- 4 (1) Section 179 of the Taxation of Chargeable Gains Act...

*Reconstruction or amalgamation involving transfer of business*

- 5 (1) Section 139 of the Taxation of Chargeable Gains Act...

*Deemed disposal on non-resident ceasing to carry on trade in United Kingdom through branch or agency*

- 6 (1) Section 25 of the Taxation of Chargeable Gains Act...

*Restriction on set-off of pre-entry losses*

- 7 (1) In Schedule 7A to the Taxation of Chargeable Gains...

*Restrictions on setting losses against pre-entry gains*

- 8 (1) The main amendments have effect for the purposes of...

*Recovery of unpaid tax*

- 9 (1) For sections 190 and 191 of the Taxation of...

*Replacement of business assets by members of group*

- 10 (1) Section 175 of the Taxation of Chargeable Gains Act...

*Transfers of assets within a group: trading stock*

- 11 (1) For section 173 of the Taxation of Chargeable Gains...

*Restriction of losses by reference to capital allowances*

- 12 (1) In section 41 of the Taxation of Chargeable Gains...

*Assets held on 6th April 1965: disposal outside group*

- 13 (1) Section 174 of the Taxation of Chargeable Gains Act...

Part II — MINOR AND CONSEQUENTIAL AMENDMENTS

*Section 97 of the Inheritance Tax Act 1984*

- 14 The main amendments have effect for the purposes of section...

*Section 132 of the Finance Act 1988*

- 15 (1) In section 132 of the Finance Act 1988 (recovery...

*Section 14 of the Taxation of Chargeable Gains Act 1992*

- 16 (1) Section 14 of the Taxation of Chargeable Gains Act...

*Section 31A of the Taxation of Chargeable Gains Act 1992*

- 17 (1) Section 31A of the Taxation of Chargeable Gains Act...

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*Section 106 of the Taxation of Chargeable Gains Act 1992*

18 (1) Section 106 of the Taxation of Chargeable Gains Act...

*Section 116 of the Taxation of Chargeable Gains Act 1992*

19 (1) In section 116 of the Taxation of Chargeable Gains...

*Section 117A of the Taxation of Chargeable Gains Act 1992*

20 .....

*Section 117B of the Taxation of Chargeable Gains Act 1992*

21 .....

*Section 138A of the Taxation of Chargeable Gains Act 1992*

22 The main amendments have effect for the purposes of section...

*Section 140 of the Taxation of Chargeable Gains Act 1992*

23 (1) In section 140 of the Taxation of Chargeable Gains...

*Section 176 of the Taxation of Chargeable Gains Act 1992*

24 (1) In section 176 of the Taxation of Chargeable Gains...

*Section 177 of the Taxation of Chargeable Gains Act 1992*

25 (1) In section 177 of the Taxation of Chargeable Gains...

*Section 178 of the Taxation of Chargeable Gains Act 1992*

26 Section 178 of the Taxation of Chargeable Gains Act 1992...

*Section 180 of the Taxation of Chargeable Gains Act 1992*

27 Section 180 of the Taxation of Chargeable Gains Act 1992...

*Section 181 of the Taxation of Chargeable Gains Act 1992*

28 (1) In section 181 of the Taxation of Chargeable Gains...

*Section 192 of the Taxation of Chargeable Gains Act 1992*

29 In section 192 of the Taxation of Chargeable Gains Act...

*Section 211 of the Taxation of Chargeable Gains Act 1992*

30 (1) Section 211 of the Taxation of Chargeable Gains Act...

*Section 216 of the Taxation of Chargeable Gains Act 1992*

31 The main amendments have effect for the purposes of section...

*Section 217C of the Taxation of Chargeable Gains Act 1992*

32 (1) In section 217C of the Taxation of Chargeable Gains...

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*Section 228 of the Taxation of Chargeable Gains Act 1992*

33 The main amendments have effect for the purposes of section...

*Section 253 of the Taxation of Chargeable Gains Act 1992*

34 The main amendments have effect for the purposes of section...

*Section 276 of the Taxation of Chargeable Gains Act 1992*

35 (1) In section 276 of the Taxation of Chargeable Gains...

*Schedule A1 to the Taxation of Chargeable Gains Act 1992*

36 The main amendments have effect for the purposes of paragraph...

*Schedule 2 to the Taxation of Chargeable Gains Act 1992*

37 The main amendments have effect for the purposes of paragraph...

*Schedule 3 to the Taxation of Chargeable Gains Act 1992*

38 The main amendments have effect for the purposes of paragraphs...

*Schedule 7B to the Taxation of Chargeable Gains Act 1992*

39 (1) Schedule 7B to the Taxation of Chargeable Gains Act...

*Schedule 7C to the Taxation of Chargeable Gains Act 1992*

40 The main amendments have effect for the purposes of Schedule...

*Section 136 of the Finance Act 1993*

41 .....

*Section 136A of the Finance Act 1993*

42 .....

*Schedule 17 to the Finance Act 1993*

43 .....

*Schedule 9 to the Finance Act 1996*

44 (1) Schedule 9 to the Finance Act 1996 (computational provisions...

*Schedule 15 to the Finance Act 1996*

45 (1) In Schedule 15 to the Finance Act 1996 (loan...

Part III — TRANSITIONAL PROVISIONS

46 (1) For the purposes of this paragraph—

47 *De-grouping charge: deferral until company leaves new group*

SCHEDULE 30 — Double taxation relief

*Power to make treaty provision for matching credit for tax spared in foreign country*

1 (1) In section 788 of the Taxes Act 1988 (relief...

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*Matching credit for tax spared below immediate overseas subsidiary: treaty relief*

- 2 (1) In section 788 of the Taxes Act 1988 (relief...

*Matching credit for tax spared below immediate overseas subsidiary: unilateral relief*

- 3 (1) Amend section 790 of the Taxes Act 1988 (unilateral...

*Relief for persons resident outside the UK who have branches or agencies in the UK*

- 4 (1) Amend section 790 of the Taxes Act 1988 (unilateral...

*No double relief etc.*

- 5 (1) After section 793 of the Taxes Act 1988 insert—...

*Limits on credit: minimisation of the foreign tax*

- 6 (1) After section 795 of the Taxes Act 1988 insert—...

*Foreign tax on amounts underlying non-trading credits*

- 7 (1) Amend section 797A of the Taxes Act 1988 (foreign...

*Restriction of relief for underlying tax*

- 8 (1) Amend section 799 of the Taxes Act 1988 (computation...

*Computation of underlying tax: the relevant profits*

- 9 (1) Amend section 799 of the Taxes Act 1988 as...

*Dividends paid between related companies but not covered by arrangements*

- 10 (1) Section 800 of the Taxes Act 1988 (dividends paid...

*Restriction of relief for underlying tax: dividends paid between related companies*

- 11 (1) Amend section 801 of the Taxes Act 1988 as...

*Dividends paid out of transferred profits*

- 12 (1) After section 801A of the Taxes Act 1988 insert—...

*Separate streaming of dividend so far as representing an ADP dividend of a CFC*

- 13 (1) After section 801B of the Taxes Act 1988 insert—...

*UK insurance companies trading overseas: repeal of section 802*

- 14 (1) Section 802 of the Taxes Act 1988 shall cease...

*Underlying tax: foreign taxation of group as a single entity*

- 15 (1) After section 803 of the Taxes Act 1988 insert—...

*Life assurance companies with overseas branches etc: restriction of credit*

- 16 (1) Amend section 804A of the Taxes Act 1988 (overseas...

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*Allocation of foreign tax to different categories of insurance business*

- 17 (1) After section 804A of the Taxes Act 1988 insert—...

*Allocation of expenses etc in a computation under Case I of Schedule D*

- 18 (1) After section 804B of the Taxes Act 1988 insert—...

*Interpretation of sections 804A to 804E*

- 19 (1) After section 804E of the Taxes Act 1988 insert—...

*Time limits for claims for credit relief*

- 20 (1) Amend section 806 of the Taxes Act 1988 as...

*Foreign dividends: onshore pooling and utilisation of certain unrelieved foreign tax*

- 21 (1) After section 806 of the Taxes Act 1988 insert—...

*Application of foreign dividend provisions to branches or agencies in the UK of persons resident elsewhere*

- 22 (1) After section 806J of the Taxes Act 1988 insert—...

*Unrelieved foreign tax: profits of overseas branch or agency*

- 23 (1) After section 806K of the Taxes Act 1988 insert—...

*Foreign tax on amounts underlying non-trading credits*

- 24 (1) Amend section 807A of the Taxes Act 1988 (disposals...

*Royalties: special relationship*

- 25 (1) After section 808A of the Taxes Act 1988 insert—...

*Postponement of capital allowances to obtain double taxation relief*

- 26 (1) Section 810 of the Taxes Act 1988 (postponement of...

*Time limits where reduction under s.811 rendered excessive or insufficient*

- 27 (1) Amend section 811 of the Taxes Act 1988 (deduction...

*Mutual agreement procedure*

- 28 (1) After section 815A of the Taxes Act 1988 insert—...

*Restriction of interest on repayment of tax resulting from carry back of relieviable tax*

- 29 (1) Amend section 826 of the Taxes Act 1988 as...

*Time limits where deduction under s.278 of the 1992 Act rendered excessive or insufficient*

- 30 (1) Amend section 278 of the Taxation of Chargeable Gains...

SCHEDULE 31 — Controlled foreign companies

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### *Introductory*

1 Amend Chapter IV of Part XVII of the Taxes Act...

#### *Conditions for company to be controlled foreign company*

2 (1) Amend section 747 as follows. (2) After subsection (1)...

#### *Designer rate tax provisions: deemed lower level of taxation*

3 After section 750 insert— Deemed lower level of taxation: designer...

#### *“Control” and the two “40 per cent” tests*

4 (1) After section 755C insert— “Control” and the two “40...

#### *Exempt activities: wholesale, distributive, financial or service business*

5 (1) In Part II of Schedule 25 (exempt activities) amend...

#### *Local holding companies*

6 (1) In Part II of Schedule 25 (exempt activities) amend...

#### *Other holding companies*

7 (1) In Part II of Schedule 25 (exempt activities) amend...

#### *Businesses to which requirement as to derivation of receipts applies*

8 (1) In Part II of Schedule 25 (exempt activities) amend...

### *Commencement*

9 (1) Paragraph 2 has effect on and after 21st March...

SCHEDULE 32 — Stamp duty on seven year leases: transitional provisions

### *Introductory*

1 In this Schedule— “additional duty”, in relation to an instrument,...

#### *Instruments to which this Schedule applies*

2 The instruments to which this Schedule applies are—

#### *Instruments which remain duly stamped*

3 An instrument to which this Schedule applies which is stamped...

#### *Instruments which cease to be duly stamped*

4 (1) An instrument to which this Schedule applies which—

#### *Stamping following earlier adjudication*

5 Section 12A(1) of the Stamp Act 1891 (adjudicated instruments not...

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*Use of instruments in evidence, etc.*

6 Section 14(4) of the Stamp Act 1891 (instruments not to...

*Adjudication, interest and penalties*

7 (1) This paragraph applies for the purpose of applying sections...

SCHEDULE 33 — Power to vary stamp duties

*Power of Treasury to make provision by regulations*

1 (1) The Treasury may if they consider it expedient in...

*Power only to be used for cases involving land or shares etc.*

2 (1) The power conferred by paragraph 1 does not include...

*Power not to be used to vary rates or thresholds*

3 The power conferred by paragraph 1 does not, except as...

*Approval of regulations by House of Commons*

4 (1) An instrument containing regulations under paragraph 1 shall be...

*Claim for repayment if regulations not approved*

5 (1) Where regulations cease to have effect under paragraph 4(2)...

*Use in evidence, etc. of instruments affected by regulations ceasing to have effect*

6 (1) Where regulations cease to have effect under paragraph 4(2)...

*Temporary effect of regulations*

7 (1) Regulations under paragraph 1 shall not apply in relation...

*Power to make transitional etc. provision*

8 Any power to make regulations under this Schedule includes power...

*Interpretation*

9 (1) In relation to a bearer instrument (as defined in...

SCHEDULE 34 — Abolition of stamp duty on instruments relating to intellectual property: supplementary provisions

*Introduction*

1 In this Schedule “intellectual property” has the same meaning as...

*Stamp duty reduced in certain other cases*

2 (1) This paragraph applies where— (a) stamp duty under Part...

*Apportionment of consideration for stamp duty purposes*

3 (1) Where part of the property referred to in section...

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*Certification of instruments for stamp duty purposes*

- 4 (1) Intellectual property shall be disregarded for the purposes of...

*Acquisition under statute*

- 5 (1) Section 12 of the Finance Act 1895 (property vested...

SCHEDULE 35 — Value added tax: charge at reduced rate

- 1 Schedule A1 to the Value Added Tax Act 1994 (charge...  
2 (1) Paragraph 1(1) (supplies benefiting from the reduced rate) is...  
3 For paragraph 1(1A) (supplies benefit from reduced rate only if...  
4 In paragraph 1(1B) (interpretation of sub-paragraph (1A))—  
5 In paragraph 5(3)(c), for “disability working allowance” substitute “  
disabled...  
6 In paragraph 5(3)(d), for “family credit” substitute “working families’...  
7 In paragraph 5 (interpretation), after sub-paragraph (3) insert—  
8 (1) Paragraph 5(4) (meaning of “energy-saving materials”) is amended  
as...  
9 In paragraph 5, after sub-paragraph (4) insert—  
10 In paragraph 5(5) (meaning of “relevant scheme”), for “paragraph  
1(1A)...

SCHEDULE 36 — New Schedule 3A to the Value Added Tax Act 1994  
The Schedule inserted after Schedule 3 to the Value Added...

SCHEDULE 37 — Landfill tax: new Part VIII of Schedule 5 to the Finance Act 1996  
Part VIII Secondary liability: controllers of landfill sites Meaning of...

SCHEDULE 38 — Regulations for providing incentives for electronic  
communications

*Introduction*

- 1 (1) Regulations may be made in accordance with this Schedule...

*Kinds of incentive*

- 2 (1) The incentives shall be of such description as may...

*Conditions of entitlement*

- 3 (1) The regulations may make provision as to the conditions...

*Withdrawal of entitlement*

- 4 (1) The regulations may make provision for the withdrawal of...

*Power to authorise provision by directions*

- 5 The regulations may authorise the making of any such provision...

*Power to provide for penalties*

- 6 (1) The regulations may provide for contravention of, or failure...

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*General supplementary provisions*

- 7 (1) Power to make provision by regulations under this Schedule...

*Interpretation*

- 8 (1) In this Schedule— “discount” includes payment; “electronic communications” includes...

SCHEDULE 39 — New Schedule 1AA to the Taxes Management Act 1970  
The Schedule inserted after Schedule 1 to the Taxes Management...

SCHEDULE 40 — Repeals

Part I — EXCISE DUTIES

(1) Hydrocarbon oils Chapter Short title Extent of repeal 1979...

1. The repeals in section 13A of and Schedule 2A...
2. The repeals in section 13 of the Hydrocarbon Oil...
3. The repeals in Schedule 1 to the Hydrocarbon Oil...

(2) Tobacco Chapter Short title Extent of repeal 1979 c....

These repeals have effect in accordance with paragraph 7 of...

(4) Air passenger duty Chapter Short title Extent of repeal...

1. The repeals in the Finance Act 1994 have effect...
2. The repeal in the Finance Act 1997 has effect...

Part II — INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

(1) Giving to charity Chapter Short title Extent of repeal...

1. The repeals in section 202 of the Taxes Act...
2. The repeals in section 339 of the Taxes Act...
3. The repeals in sections 347A and 505 of the...
4. The repeals in section 25 of the Finance Act...

(2) Benefits in kinds: deregulatory amendments Chapter Short title  
Extent...

These repeals have effect in accordance with section 57(2) of...

(3) Cars available for private use Chapter Short title Extent...

These repeals have effect in accordance with section 59 of...

(4) Occupational and personal pension schemes Chapter Short title  
Extent...

1. The repeal of section 633(2) of the Taxes Act...
2. The repeals in section 638(4) of that Act have...
3. The repeals of section 641 of that Act and...
4. The repeal of section 642 of the Taxes Act...
5. The repeal of section 646(7) of that Act has...
6. The repeal of section 660A(7) of that Act has...

(5) Enterprise investment scheme and venture capital trusts Chapter  
Short...

1. The repeal in section 293(6) of the Taxes Act...
2. The repeal in the Finance Act 1994 has effect...
3. The repeal in section 299B of the Taxes Act...
4. The other repeals have effect in accordance with paragraph...

(6) Taper relief for business assets Chapter Short title Extent...

These repeals have effect in accordance with section 67(7) of...

(7) Meaning of “research and development” Chapter Short title Extent...

(8) Capital allowances Chapter Short title Extent of repeal 1990...

1. The repeals in section 41 of the Capital Allowances...
2. The repeal in section 53 of that Act has...

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3. The repeals in section 118 of the Finance Act...
    - (9) Contributions to local enterprise agencies, etc. Chapter Short title...
    - (10) Capital gains tax: gifts and trusts Chapter Short title...
      1. The repeal in Schedule 10 to the Taxation of...
      2. The repeals in Schedule 38 to the Finance Act...
    - (11) Groups and group relief Chapter Short title Extent of...
      1. The repeal in section 87A(3) of the Taxes Management...
      2. The repeal in section 402(4) of the Taxes Act...
      3. The repeals in section 413(5) of the Taxes Act...
    - (12) Groups of companies: chargeable gains Chapter Short title Extent...
      1. The repeal in the Finance Act 1988 has effect in...
      2. The repeal in section 14 of the Taxation of Chargeable...
      3. The repeal in section 25 of that Act has effect...
      4. The repeals in section 170 of that Act have...
      5. The repeal of section 172 of that Act, and...
      6. In section 174 of that Act—
        - (a) the repeal of subsections (1) to (3) has effect...
        - (b) the repeal of subsection (5) has effect in accordance...
      7. The repeals in section 176 of that Act have...
      8. The repeals in section 87A(3) of the Taxes Management...
      9. The repeal in section 181 of the Taxation of...
      10. The repeals in section 211 of that Act, and the...
      11. The repeal in section 25 of the Finance (No.2)...
    - (13) Double taxation relief Chapter Short title Extent of repeal...
    - (14) Controlled foreign companies Chapter Short title Extent of repeal...
    - (15) International matters Chapter Short title Extent of repeal 1993...
    - (16) Insurance Chapter Short title Extent of repeal 1988 c....
      1. The repeals in the Taxes Act 1988 have effect...
      2. The other repeals have effect in accordance with section...
    - (17) Payments under deduction of tax Chapter Short title Extent...
      1. The repeal of Chapter VIIA of Part IV of...
      2. The repeal of section 124 of that Act, and...
      3. The repeal of section 482(11)(a) of that Act has...
    - (18) Tax treatment of expenditure on production or acquisition of...
      - Part III — STAMP DUTY AND STAMP DUTY RESERVE TAX  
Chapter Short title Extent of repeal 1949 c. 15 (N.I.)....  
The repeals in the Patents Act 1977 and the Trade...
      2. The repeals in the Finance Act 1986 have effect...
      3. The repeals of sections 133 and 134 of this...
        - (a) so far as relating to stamp duty on bearer...
        - (b) so far as relating to stamp duty on instruments...
        - (c) so far as relating to stamp duty reserve tax,...
      4. The repeal in Schedule 33 to this Act has...
        - Part IV — VALUE ADDED TAX
        - Part V — INFORMATION POWERS
- These repeals have effect in relation to amounts paid, credited...

**Changes to legislation:**

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**Changes and effects yet to be applied to :**

- s. 5(3) omitted by 2008 c. 9 s. 13(11)(c)
- s. 18(1)-(5) omitted by 2009 c. 10 Sch. 5 para. 6(b)(i)
- s. 18(7) omitted by 2009 c. 10 Sch. 5 para. 6(b)(ii)
- s. 31 repealed by 2007 c. 3 Sch. 3 Pt. 1
- s. 32 repealed by 2007 c. 3 Sch. 3 Pt. 1
- s. 33 repealed by 2005 c. 5 Sch. 3
- s. 36 repealed by 2010 c. 4 Sch. 3 Pt. 1
- s. 37 omitted by 2008 c. 9 Sch. 2 para. 21(e)
- s. 38 repealed by 2011 c. 11 Sch. 26 para. 3(1)
- s. 38(1) text amended by 2003 c. 1 Sch. 6 Pt. 2 para. 243(1)(2)
- s. 38(4) text amended by 2003 c. 1 Sch. 6 Pt. 2 para. 243(1)(3)
- s. 38(4) text amended by 2007 c. 3 Sch. 1 para. 390
- s. 38(5)(7) repealed by 2003 c. 1 Sch. 8 Pt. 1
- s. 38(6) text amended by 2003 c. 14 s. 146
- s. 39(1)-(6) repealed by 2007 c. 3 Sch. 3 Pt. 1
- s. 39(8)(9) omitted by 2009 c. 10 Sch. 1 para. 6(k)
- s. 40 repealed by 2010 c. 4 Sch. 3 Pt. 1
- s. 41(1) repealed by 2010 c. 4 Sch. 3 Pt. 1
- s. 41(3)(4) repealed by 2007 c. 3 Sch. 3 Pt. 1
- s. 41(6) repealed by 2005 c. 5 Sch. 3
- s. 42 repealed by 2011 c. 11 Sch. 26 para. 2(2)(b)
- s. 43 repealed by 2010 c. 4 Sch. 3 Pt. 1
- s. 44(1)-(3) repealed by 2005 c. 5 Sch. 1 para. 512(2) Sch. 3
- s. 44(4) text amended by 2005 c. 5 Sch. 1 para. 512(3)
- s. 44(5) substituted by 2005 c. 5 Sch. 1 para. 512(4)
- s. 44(5A)-(5D) substituted for s. 44(4)(5) by 2007 c. 3 Sch. 1 para. 391
- s. 45 repealed by 2005 c. 5 Sch. 1 para. 513 Sch. 3
- s. 46 repealed by 2010 c. 4 Sch. 1 para. 309 Sch. 3 Pt. 1
- s. 46(1) text amended by 2005 c. 5 Sch. 1 para. 514(2)
- s. 46(1) text amended by 2007 c. 3 Sch. 1 para. 392(2)(b)
- s. 46(1)(a) and word text amended by 2007 c. 3 Sch. 1 para. 392(2)(a) Sch. 3 Pt. 1
- s. 46(1)(b) substituted by 2009 c. 4 Sch. 1 para. 463(2)
- s. 46(2)(2A) substituted for s. 46(2) by 2005 c. 5 Sch. 1 para. 514(3)
- s. 46(2)(a) and word repealed by 2007 c. 3 Sch. 1 para. 392(3) Sch. 3 Pt. 1
- s. 46(2)(b) text amended by 2009 c. 4 Sch. 1 para. 463(3)
- s. 46(2A) text amended by 2008 c. 9 Sch. 14 para. 17(i)
- s. 46(2A) text amended by 2009 c. 4 Sch. 1 para. 463(4)(a)
- s. 46(2A)(a) text amended by 2007 c. 3 Sch. 1 para. 392(4)(a)
- s. 46(2A)(b) repealed by 2009 c. 4 Sch. 1 para. 463(4)(b) Sch. 3 Pt. 1
- s. 46(2A)(b) text amended by 2007 c. 3 Sch. 1 para. 392(4)(b)
- s. 46(2A)(c) and word repealed by 2007 c. 3 Sch. 1 para. 392(4)(c) Sch. 3 Pt. 1
- s. 46(3) text amended by 2007 c. 3 Sch. 1 para. 392(5)(a)(b)
- s. 46(3)(a) text amended by 2007 c. 3 Sch. 1 para. 392(5)(c)(d)
- s. 46(4)(b) text amended by 2007 c. 3 Sch. 1 para. 392(6)
- s. 46(5) text amended by 2007 c. 3 Sch. 1 para. 392(7)
- s. 46(6) text amended by 2005 c. 5 Sch. 1 para. 514(4)
- s. 46(6) text amended by 2007 c. 3 Sch. 1 para. 392(7)(a)(c)para. 392(7)(d)(i)
- s. 46(6) text amended by 2007 c. 3 Sch. 1 para. 392(7)(b)para. 392(7)(d)(ii) Sch. 3 Pt. 1
- s. 46(6) text amended by 2009 c. 4 Sch. 1 para. 463(5)
- s. 46(7) text amended by 2007 c. 3 Sch. 1 para. 392(9) Sch. 3 Pt. 1

- s. 47 repealed by 2003 c. 1 Sch. 8 Pt. 1
- s. 50 repealed by 2009 c. 4 Sch. 1 para. 464 Sch. 3 Pt. 1
- s. 56-60 repealed by 2003 c. 1 Sch. 8 Pt. 1
- s. 61 repealed by 2004 c. 12 Sch. 42 Pt. 3
- s. 62 repealed by 2003 c. 1 Sch. 8 Pt. 1
- s. 63(3) repealed by 2010 c. 4 Sch. 3 Pt. 1
- s. 63(3)(b) and word repealed by 2007 c. 3 Sch. 3 Pt. 1
- s. 65 text amended by 2007 c. 3 Sch. 3 Pt. 1
- s. 66 omitted by 2008 c. 9 Sch. 2 para. 55(c)
- s. 67 omitted by 2008 c. 9 Sch. 2 para. 55(c)
- s. 69(1) repealed by 2009 c. 4 Sch. 1 para. 465 Sch. 3 Pt. 1
- s. 75(4) repealed by S.I. 2006/3271 Sch. Pt. 1
- s. 75(6) text amended by S.I. 2006/3271 Sch. Pt. 1
- s. 75(6)(a) repealed by S.I. 2006/3271 Sch. Pt. 1
- s. 78 repealed by 2010 c. 8 Sch. 10 Pt. 13
- s. 83(2) repealed by 2007 c. 3 Sch. 3 Pt. 1
- s. 84 repealed by 2005 c. 5 Sch. 1 para. 515 Sch. 3
- s. 85 repealed by 2005 c. 5 Sch. 1 para. 516 Sch. 3
- s. 86 repealed by 2010 c. 4 Sch. 3 Pt. 1
- s. 87 repealed by 2005 c. 5 Sch. 1 para. 517 Sch. 3
- s. 98 repealed by 2010 c. 4 Sch. 1 para. 310 Sch. 3 Pt. 1
- s. 100 repealed by 2010 c. 4 Sch. 3 Pt. 1
- s. 101 omitted by 2009 c. 10 Sch. 12 para. 4(a)
- s. 107 repealed by 2007 c. 11 Sch. 11 para. 4 Sch. 27 Pt. 2(11)
- s. 107(7) text amended by 2003 c. 14 s. 153(1)(c)
- s. 108(1) repealed by 2007 c. 11 Sch. 27 Pt. 2(7)
- s. 109(3) repealed by 2007 c. 11 Sch. 27 Pt. 2(7)
- s. 109(4) repealed by 2007 c. 11 Sch. 27 Pt. 2(7)
- s. 109(7) repealed by 2007 c. 11 Sch. 27 Pt. 2(7)
- s. 109(9)(b) repealed by 2007 c. 11 Sch. 27 Pt. 2(7)
- s. 110 repealed by 2006 c. 25 Sch. 26 Pt. 3(12)
- s. 111(2)-(5) repealed by 2007 c. 3 Sch. 3 Pt. 1
- s. 111(6)(b)(c) repealed by 2007 c. 3 Sch. 3 Pt. 1
- s. 112 repealed by 2007 c. 3 Sch. 3 Pt. 1
- s. 119(9) words substituted by 2010 c. 4 Sch. 1 para. 311
- s. 120(7) words substituted by 2010 c. 4 Sch. 1 para. 312
- s. 121(8) words substituted by 2010 c. 4 Sch. 1 para. 313
- s. 130(4) text amended by S.I. 2009/1890 art. 3(4)
- s. 130(7)(e) text amended by S.I. 2006/3337 (N.I.) Sch. para. 7
- s. 136(2) omitted by 2008 c. 9 Sch. 41 para. 25(k)(i)
- s. 143(2) repealed by 2009 c. 4 Sch. 1 para. 466 Sch. 3 Pt. 1
- s. 143(2) text amended by 2005 c. 5 Sch. 1 para. 518
- s. 144 repealed by 2010 c. 8 Sch. 7 para. 97 Sch. 10 Pt. 12
- s. 146 repealed by 2006 c. 25 Sch. 26 Pt. 8(2)
- s. 147 repealed by 2006 c. 25 Sch. 26 Pt. 8(2)
- s. 148(2) repealed by 2005 c. 11 Sch. 4 para. 80 Sch. 5
- s. 149(4) repealed by 2007 c. 11 Sch. 27 Pt. 5(1)
- s. 150 repealed by 2007 c. 11 Sch. 27 Pt. 5(1)
- s. 155 text amended by 2005 c. 5 Sch. 1 para. 519
- s. 155 text amended by 2007 c. 3 Sch. 1 para. 393
- Sch. 2 para. 3(1)(b) omitted by 2009 c. 10 s. 22(11)(a)
- Sch. 6 para. 12 excluded by S.I. 2011/1025 art. 2
- Sch. 6 para. 6(2A) inserted by 2003 c. 14 s. 191(3)(a)
- Sch. 6 para. 18A and heading inserted by 2003 c. 14 s. 188(1)
- Sch. 6 para. 24(3A) inserted by 2003 c. 14 s. 190(5)
- Sch. 6 para. 41(2A)(2B) inserted by 2003 c. 14 s. 192(2)(c)
- Sch. 6 para. 53(4) inserted by 2003 c. 14 s. 192(3)
- Sch. 6 para. 78(1A) inserted by 2003 c. 14 s. 192(5)

- Sch. 6 para. 91(5) inserted by 2003 c. 14 s. 192(6)
- Sch. 6 para. 13(b)(iia)-(iid) inserted by 2004 c. 12 s. 289(2)
- Sch. 6 para. 13A inserted by 2004 c. 12 s. 289(5)
- Sch. 6 para. 34(4) inserted by 2007 c. 11 Sch. 2 para. 5(3)
- Sch. 6 para. 45A inserted by 2007 c. 11 Sch. 2 para. 9
- Sch. 6 para. 89A inserted by 2007 c. 15 Sch. 13 para. 136
- Sch. 6 para. 40(3) inserted by 2009 c. 10 Sch. 59 para. 3(3)
- Sch. 6 para. 42(1A) inserted by 2009 c. 10 Sch. 59 para. 5
- Sch. 6 para. 44(2A)-(2D) inserted by 2009 c. 10 s. 117(2)
- Sch. 6 para. 45A(3) inserted by 2009 c. 10 Sch. 59 para. 7
- Sch. 6 para. 45B inserted by 2009 c. 10 Sch. 59 para. 1
- Sch. 6 para. 42(3)(4) inserted by 2010 c. 13 s. 67
- Sch. 6 para. 6(1A)-(1C) inserted by 2011 c. 11 Sch. 20 para. 2
- Sch. 6 para. 21(2A) inserted by 2011 c. 11 Sch. 20 para. 4
- Sch. 6 para. 42(1B) inserted by 2011 c. 11 Sch. 20 para. 5
- Sch. 6 para. 42A inserted by 2011 c. 11 Sch. 20 para. 6
- Sch. 6 para. 101(2)(a)(v) and word inserted by 2011 c. 11 Sch. 20 para. 7(b)
- Sch. 6 para. 51(2)(c)(iia) inserted by S.I. 2006/1848 reg. 2(4)
- Sch. 6 para. 51(2)(d)(ixa) inserted by S.I. 2006/1848 reg. 2(5)
- Sch. 6 para. 51(2)(d)(xiia) inserted by S.I. 2006/1848 reg. 2(7)
- Sch. 6 para. 121A-121G inserted by S.I. 2009/56 Sch. 1 para. 289
- Sch. 6 para. 122(2A)(2B) inserted by S.I. 2009/56 Sch. 1 para. 290(5)
- Sch. 6 para. 123(6A) inserted by S.I. 2009/56 Sch. 1 para. 291(8)
- Sch. 6 para. 42 modified by 2011 c. 11 s. 79(2)(3)
- Sch. 6 modified by S.I. 2011/1023 art. 2 3
- Sch. 6 para. 19(4A) omitted by 2008 c. 9 s. 149(1)
- Sch. 6 para. 55(2)-(6) omitted by 2008 c. 9 Sch. 41 para. 25(k)(ii)
- Sch. 6 para. 89A omitted by 2008 c. 9 Sch. 43 para. 7
- Sch. 6 para. 98-100 omitted by 2008 c. 9 Sch. 40 para. 21(h)
- Sch. 6 para. 135(1)(c)(d) omitted by 2008 c. 9 Sch. 44 para. 8(b)
- Sch. 6 para. 143(2)(a) omitted by 2008 c. 9 s. 150
- Sch. 6 para. 80(4)(b) and word omitted by 2009 c. 10 Sch. 51 para. 35(4)(b)
- Sch. 6 para. 108(3)(b) and word omitted by 2009 c. 10 Sch. 51 para. 36(4)(b)
- Sch. 6 para. 126 omitted by 2009 c. 10 Sch. 50 para. 20
- Sch. 6 para. 11A omitted by 2011 c. 11 s. 79(1)
- Sch. 6 para. 51(2)(b)(ii)(iii) omitted by S.I. 2006/1848 reg. 2(3)
- Sch. 6 para. 124 omitted by S.I. 2009/3054 Sch. para. 8
- Sch. 6 para. 127 omitted by S.I. 2009/3054 Sch. para. 8
- Sch. 6 para. 128 omitted by S.I. 2009/3054 Sch. para. 8
- Sch. 6 para. 129 omitted by S.I. 2009/3054 Sch. para. 8
- Sch. 6 para. 121(2)-(9) omitted by S.I. 2009/56 Sch. 1 para. 288(5)
- Sch. 6 para. 122(1) omitted by S.I. 2009/56 Sch. 1 para. 290(3)
- Sch. 6 para. 126(2)(d) repealed by S.I. 2004/1501 (N.I.) Sch. 2
- Sch. 6 para. 15(5) repealed by 2003 c. 14 s. 189(2)(b) Sch. 43 Pt. 4(2)
- Sch. 6 para. 148(6) repealed by 2003 c. 14 s. 189(3)(b) Sch. 43 Pt. 4(2)
- Sch. 6 para. 126(2)(a) repealed by 2003 c. 44 Sch. 37 Pt. 6
- Sch. 6 para. 140 repealed by 2005 c. 11 Sch. 4 para. 81 Sch. 5
- Sch. 6 para. 42(1)(b) repealed by 2006 c. 25 s. 172(11)(b) Sch. 26 Pt. 8(1)
- Sch. 6 para. 43 repealed by 2006 c. 25 s. 172(12) Sch. 26 Pt. 8(1)
- Sch. 6 para. 62(1)(d) repealed by 2006 c. 25 s. 172(13)(b) Sch. 26 Pt. 8(1)
- Sch. 6 para. 101(2)(a)(iii) repealed by 2006 c. 25 s. 172(14)(b) Sch. 26 Pt. 8(1)
- Sch. 6 para. 45(2)-(4) repealed by 2007 c. 11 Sch. 2 para. 8(2) Sch. 27 Pt. 1(2)
- Sch. 6 para. 97 repealed by 2007 c. 11 Sch. 22 para. 11(a) Sch. 27 Pt. 5(1)
- Sch. 6 para. 101(1) repealed by 2007 c. 11 Sch. 2 para. 12(2) Sch. 27 Pt. 1(2)
- Sch. 6 para. 130 repealed by 2007 c. 11 Sch. 22 para. 11(b) Sch. 27 Pt. 5(1)
- Sch. 6 para. 15(4)(b) substituted by 2003 c. 14 s. 189(2)(a)
- Sch. 6 para. 41(1)(a) substituted by 2003 c. 14 s. 192(2)(a)
- Sch. 6 para. 42(1) Table substituted by 2006 c. 25 s. 171(1)

- Sch. 6 para. 42(1) Table substituted by 2007 c. 11 s. 13(1)
- Sch. 6 para. 44 substituted by 2007 c. 11 Sch. 2 para. 7
- Sch. 6 para. 45 heading substituted by 2007 c. 11 Sch. 2 para. 8(6)
- Sch. 6 para. 101 heading substituted by 2007 c. 11 Sch. 2 para. 12(7)
- Sch. 6 para. 90(5) substituted by 2007 c. 15 Sch. 13 para. 137
- Sch. 6 para. 42(1) Table substituted by 2008 c. 9 s. 19(1)
- Sch. 6 para. 42(1) table substituted by 2010 c. 13 s. 17(1)
- Sch. 6 para. 42(1) Table substituted by 2011 c. 11 s. 23(1)
- Sch. 6 Pt. 6 para. 75(3)(b)(i) substituted by S.I. 2003/2096 art. 4 5 Sch. Pt. 1 para. 32(c)
- Sch. 6 para. 121 cross-heading substituted by S.I. 2009/56 Sch. 1 para. 288(2)
- Sch. 6 para. 122 cross-heading substituted by S.I. 2009/56 Sch. 1 para. 290(2)
- Sch. 6 para. 122(2) substituted by S.I. 2009/56 Sch. 1 para. 290(4)
- Sch. 6 para. 123(7) substituted by S.I. 2009/56 Sch. 1 para. 291(9)
- Sch. 6 para. 108(2)(2A) substituted for Sch. 6 para. 108(2) by 2009 c. 10 Sch. 51 para. 36(3)
- Sch. 6 para. 125(4) substituted for Sch. 6 para. 125(4)(5) by 2009 c. 10 Sch. 50 para. 19(2)
- Sch. 6 para. 20(6) substituted for Sch. 6 para. 20(6)-(8) by 2003 c. 14 s. 193(2)
- Sch. 6 para. 20B(6) substituted for Sch. 6 para. 20B(6)-(8) by 2003 c. 14 s. 193(3)
- Sch. 6 para. 24(1)(1A)(1B)(2) substituted for Sch. 6 para. 24(1)(2) by 2003 c. 14 s. 190(3)
- Sch. 6 para. 80(3)(3A) substituted for Sch. 6 para. 80(3) by 2009 c. 10 Sch. 51 para. 35(3)
- Sch. 6 para. 5(3) text amended by 2003 c. 14 s. 191(2)
- Sch. 6 para. 6(3) text amended by 2003 c. 14 s. 191(3)(b)
- Sch. 6 para. 14(3A)(a) text amended by 2003 c. 14 s. 188(2)(a)
- Sch. 6 para. 24 heading text amended by 2003 c. 14 s. 190(2)
- Sch. 6 para. 24(3) text amended by 2003 c. 14 s. 190(4)
- Sch. 6 para. 24(5) text amended by 2003 c. 14 s. 190(6)
- Sch. 6 para. 34(3) text amended by 2003 c. 14 s. 190(7)
- Sch. 6 para. 41(1)(c) text amended by 2003 c. 14 s. 192(2)(b) Sch. 43 Pt. 4(2)
- Sch. 6 para. 62(2)(b) text amended by 2003 c. 14 s. 192(4)
- Sch. 6 para. 93(4)(a) text amended by 2003 c. 14 s. 192(7)(a)
- Sch. 6 para. 93(4)(b) text amended by 2003 c. 14 s. 192(7)(b)
- Sch. 6 para. 100(1) text amended by 2003 c. 14 s. 192(8)(a) Sch. 43 Pt. 4(2)
- Sch. 6 para. 100(1)(a) text amended by 2003 c. 14 s. 192(8)(b)
- Sch. 6 para. 101(2)(a)(ii) text amended by 2003 c. 14 s. 188(2)(b)
- Sch. 6 para. 125(1) text amended by 2003 c. 14 s. 192(9)
- Sch. 6 para. 135(1)(c) text amended by 2003 c. 14 s. 192(10)
- Sch. 6 para. 146(3) text amended by 2003 c. 14 s. 188(2)(c)
- Sch. 6 para. 147 text amended by 2003 c. 14 s. 188(2)(d)
- Sch. 6 para. 148(2)(c) text amended by 2003 c. 14 s. 189(3)(a)
- Sch. 6 para. 148(3)(c) text amended by 2003 c. 14 s. 189(3)(a)
- Sch. 6 para. 149(1) text amended by 2003 c. 14 s. 189(4) Sch. 43 Pt. 4(2)
- Sch. 6 para. 13 text amended by 2004 c. 12 s. 289(4)
- Sch. 6 para. 13(b)(iii) text amended by 2004 c. 12 s. 289(3)
- Sch. 6 para. 34(2) text amended by 2006 c. 25 s. 172(7) Sch. 26 Pt. 8(1)
- Sch. 6 para. 37(1)(c) text amended by 2006 c. 25 s. 172(9) Sch. 26 Pt. 8(1)
- Sch. 6 para. 38(1)(c) text amended by 2006 c. 25 s. 172(10) Sch. 26 Pt. 8(1)
- Sch. 6 para. 42(1) Table text amended by 2006 c. 25 s. 172(11)(d)
- Sch. 6 para. 42(1)(a) text amended by 2006 c. 25 s. 172(11)(a)
- Sch. 6 para. 42(1)(c) text amended by 2006 c. 25 s. 172(11)(c)
- Sch. 6 para. 62(1)(c) text amended by 2006 c. 25 s. 172(13)(a)(i)
- Sch. 6 para. 62(1)(c) text amended by 2006 c. 25 s. 172(13)(a)(ii) Sch. 26 Pt. 8(1)
- Sch. 6 para. 101(2)(a)(ii) text amended by 2006 c. 25 s. 172(14)(a)
- Sch. 6 para. 147 text amended by 2006 c. 25 s. 172(15) Sch. 26 Pt. 8(1)
- Sch. 6 para. 4(2)(b) text amended by 2007 c. 11 Sch. 2 para. 2

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- Sch. 6 para. 6(2A) text amended by [2007 c. 11 Sch. 2 para. 4](#)
- Sch. 6 para. 11(1) text amended by [2007 c. 11 Sch. 2 para. 11\(2\) Sch. 27 Pt. 1\(2\)](#)
- Sch. 6 para. 11(3) text amended by [2007 c. 11 Sch. 2 para. 11\(3\) Sch. 27 Pt. 1\(2\)](#)
- Sch. 6 para. 34(1)(b) text amended by [2007 c. 11 Sch. 2 para. 5\(2\)](#)
- Sch. 6 para. 39(1)(c) text amended by [2007 c. 11 Sch. 2 para. 6](#)
- Sch. 6 para. 45(5) text amended by [2007 c. 11 Sch. 2 para. 8\(3\)\(b\)](#)
- Sch. 6 para. 45(5)(b) text amended by [2007 c. 11 Sch. 2 para. 8\(3\)\(a\)](#)
- Sch. 6 para. 45(6) text amended by [2007 c. 11 Sch. 2 para. 8\(4\)\(b\)](#)
- Sch. 6 para. 45(6)(b) text amended by [2007 c. 11 Sch. 2 para. 8\(4\)\(a\)](#)
- Sch. 6 para. 45(7) text amended by [2007 c. 11 Sch. 2 para. 8\(5\)](#)
- Sch. 6 para. 101(2) text amended by [2007 c. 11 Sch. 2 para. 12\(3\)](#)
- Sch. 6 para. 101(3) text amended by [2007 c. 11 Sch. 2 para. 12\(4\)\(a\)](#)
- Sch. 6 para. 101(3) text amended by [2007 c. 11 Sch. 2 para. 12\(4\)\(b\) Sch. 27 Pt. 1\(2\)](#)
- Sch. 6 para. 101(4) text amended by [2007 c. 11 Sch. 2 para. 12\(5\)](#)
- Sch. 6 para. 101(5) text amended by [2007 c. 11 Sch. 2 para. 12\(6\)](#)
- Sch. 6 para. 147 text amended by [2007 c. 11 Sch. 2 para. 10](#)
- Sch. 6 para. 135(1)(a) text amended by [2008 c. 9 Sch. 44 para. 8\(a\)](#)
- Sch. 6 para. 40(1) text amended by [2009 c. 10 Sch. 59 para. 3\(2\)](#)
- Sch. 6 para. 41(2A) text amended by [2009 c. 10 Sch. 59 para. 4](#)
- Sch. 6 para. 44(2) text amended by [2009 c. 10 s. 117\(3\)\(a\)](#)
- Sch. 6 para. 44(2) text amended by [2009 c. 10 Sch. 59 para. 6](#)
- Sch. 6 para. 64(1) text amended by [2009 c. 10 Sch. 51 para. 33](#)
- Sch. 6 para. 66(10) text amended by [2009 c. 10 Sch. 51 para. 34](#)
- Sch. 6 para. 80(1)(b) text amended by [2009 c. 10 Sch. 51 para. 35\(2\)](#)
- Sch. 6 para. 80(4)(a) text amended by [2009 c. 10 Sch. 51 para. 35\(4\)\(a\)](#)
- Sch. 6 para. 91(5) text amended by [2009 c. 10 Sch. 59 para. 8\(2\)](#)
- Sch. 6 para. 108(1) text amended by [2009 c. 10 Sch. 51 para. 36\(2\)](#)
- Sch. 6 para. 108(3)(a) text amended by [2009 c. 10 Sch. 51 para. 36\(4\)\(a\)](#)
- Sch. 6 para. 125(9) text amended by [2009 c. 10 Sch. 50 para. 19\(3\)](#)
- Sch. 6 para. 147 text amended by [2009 c. 10 s. 117\(3\)\(b\)](#)
- Sch. 6 para. 147 text amended by [2009 c. 10 Sch. 59 para. 9](#)
- Sch. 6 para. 42(1)(c) text amended by [2010 c. 13 s. 18\(1\)](#)
- Sch. 6 Pt. 6 para. 75(2)(a) text amended by [S.I. 2003/2096 art. 4 5 Sch. Pt. 1 para. 32\(a\)](#)
- Sch. 6 Pt. 6 para. 75(3)(a) text amended by [S.I. 2003/2096 art. 4 5 Sch. Pt. 1 para. 32\(b\)\(i\)\(ii\)](#)
- Sch. 6 Pt. 6 para. 75(5) text amended by [S.I. 2003/2096 art. 4 5 Sch. Pt. 1 para. 32\(d\)](#)
- Sch. 6 Pt. 10 para. 120(7)(a)(9) text amended by [S.I. 2003/2096 art. 4 5 Sch. Pt. 1 para. 33](#)
- Sch. 6 para. 51(2)(b)(i) text amended by [S.I. 2006/1848 reg. 2\(2\)](#)
- Sch. 6 para. 51(2)(d)(xii) text amended by [S.I. 2006/1848 reg. 2\(6\)](#)
- Sch. 6 para. 51 text amended by [S.I. 2007/3538 Sch. 21 para. 27](#)
- Sch. 6 para. 99(5) text amended by [S.I. 2009/56 Sch. 1 para. 287\(2\)](#)
- Sch. 6 para. 99(6) text amended by [S.I. 2009/56 Sch. 1 para. 287\(3\)](#)
- Sch. 6 para. 99(7) text amended by [S.I. 2009/56 Sch. 1 para. 287\(4\)](#)
- Sch. 6 para. 121(1) text amended by [S.I. 2009/56 Sch. 1 para. 288\(3\)](#)
- Sch. 6 para. 121(1)(h) text amended by [S.I. 2009/56 Sch. 1 para. 288\(4\)](#)
- Sch. 6 para. 123(1) text amended by [S.I. 2009/56 Sch. 1 para. 291\(2\)\(a\)](#)
- Sch. 6 para. 123(1)(a) text amended by [S.I. 2009/56 Sch. 1 para. 291\(2\)\(b\)](#)
- Sch. 6 para. 123(2) text amended by [S.I. 2009/56 Sch. 1 para. 291\(3\)\(a\)](#)
- Sch. 6 para. 123(2)(b) text amended by [S.I. 2009/56 Sch. 1 para. 291\(3\)\(b\)](#)
- Sch. 6 para. 123(3) text amended by [S.I. 2009/56 Sch. 1 para. 291\(4\)](#)
- Sch. 6 para. 123(4) text amended by [S.I. 2009/56 Sch. 1 para. 291\(5\)](#)
- Sch. 6 para. 123(5) text amended by [S.I. 2009/56 Sch. 1 para. 291\(6\)](#)
- Sch. 6 para. 123(6) text amended by [S.I. 2009/56 Sch. 1 para. 291\(7\)\(b\)](#)
- Sch. 6 para. 123(6)(a) text amended by [S.I. 2009/56 Sch. 1 para. 291\(7\)\(a\)](#)
- Sch. 6 para. 147 text amended by [S.I. 2009/56 Sch. 1 para. 292](#)

- Sch. 6 para. 41(5)(b) text amended by S.I. 2009/571 Sch. 1 para. 20(2)
- Sch. 6 para. 55(6)(b) text amended by S.I. 2009/571 Sch. 1 para. 20(3)
- Sch. 6 para. 124(5)(b) text amended by S.I. 2009/571 Sch. 1 para. 20(4)
- Sch. 6 para. 125(8)(b) text amended by S.I. 2009/571 Sch. 1 para. 20(5)
- Sch. 6 para. 127(6)(b) text amended by S.I. 2009/571 Sch. 1 para. 20(6)
- Sch. 6 para. 145(5)(b) text amended by S.I. 2009/571 Sch. 1 para. 20(7)
- Sch. 6 para. 51(6) text amended by S.I. 2010/675 Sch. 26 Pt. 1 para. 16
- Sch. 6 para. 101(2)(a) word omitted by 2011 c. 11 Sch. 20 para. 7(a)
- Sch. 6 para. 101(2)(a)(iv) word omitted by 2011 c. 11 Sch. 20 para. 7(b)
- Sch. 6 para. 14(1)(a) word substituted by 2011 c. 11 Sch. 20 para. 3(3)
- Sch. 6 para. 14(2)(b) word substituted by 2011 c. 11 Sch. 20 para. 3(3)
- Sch. 6 para. 14(3)(b) word substituted by 2011 c. 11 Sch. 20 para. 3(3)
- Sch. 6 para. 12(3) words substituted by 2010 c. 4 Sch. 1 para. 314(2)
- Sch. 6 para. 152(3) words substituted by 2010 c. 4 Sch. 1 para. 314(3)
- Sch. 6 para. 14(1) words substituted by 2011 c. 11 Sch. 20 para. 3(2)
- Sch. 7 para. 5 repealed by S.I. 2005/1455 (N.I.) Sch. 9
- Sch. 8 para. 83(2) repealed by 2004 c. 12 Sch. 42 Pt. 3
- Sch. 9 para. 98 transitional provisions for effects of 2008 c. 9 Sch. 40 para. 21 by S.I. 2009/511 art. 4(d)
- Sch. 9 para. 99 transitional provisions for effects of 2008 c. 9 Sch. 40 para. 21 by S.I. 2009/511 art. 4(d)
- Sch. 12 para. 17(4) inserted by 2003 c. 1 Sch. 6 Pt. 2 para. 244(1)para. 244(2)(b)
- Sch. 12 (except para. 17 18) repealed by 2003 c. 1 Sch. 8 Pt. 1
- Sch. 12 para. 17 repealed by 2009 c. 4 Sch. 1 para. 467 Sch. 3 Pt. 1
- Sch. 12 para. 18 repealed by 2009 c. 4 Sch. 1 para. 467 Sch. 3 Pt. 1
- Sch. 12 para. 17 text amended by 2003 c. 1 Sch. 6 Pt. 2 para. 244(1)para. 244(2)(a)
- Sch. 12 para. 18(1) text amended by 2003 c. 1 Sch. 6 Pt. 2 para. 244(1)para. 244(3)(a)
- Sch. 12 para. 18(3)(a) text amended by 2003 c. 1 Sch. 6 Pt. 2 para. 244(1)para. 244(3)(b)
- Sch. 12 para. 17(1) text amended by 2005 c. 5 Sch. 1 para. 520
- Sch. 12 para. 18(1) text amended by 2005 c. 5 Sch. 1 para. 520
- Sch. 13 repealed by 2004 c. 12 Sch. 42 Pt. 3
- Sch. 13 para. 26 repealed by 2005 c. 5 Sch. 3
- Sch. 14 repealed by 2003 c. 1 Sch. 8 Pt. 1
- Sch. 15 para. 93 applied by 2010 c. 4 s. 76(6)(a)
- Sch. 15 para. 15(ea) inserted by 2004 c. 12 Sch. 20 para. 3
- Sch. 15 para. 21(2)(ca) inserted by 2004 c. 12 Sch. 20 para. 5(2)(b)
- Sch. 15 para. 21A inserted by 2004 c. 12 Sch. 20 para. 6
- Sch. 15 para. 23(10)(11) inserted by 2004 c. 12 Sch. 20 para. 7(d)
- Sch. 15 para. 40(2A)(2B) inserted by 2004 c. 12 Sch. 20 para. 12(b)
- Sch. 15 para. 102(8) inserted by 2004 c. 12 Sch. 20 para. 13
- Sch. 15 para. 22A inserted by 2007 c. 11 Sch. 16 para. 1(3)
- Sch. 15 para. 23A inserted by 2007 c. 11 Sch. 16 para. 15(3)
- Sch. 15 para. 29(7) inserted by 2007 c. 11 Sch. 16 para. 9(3)
- Sch. 15 para. 34(aa) inserted by 2007 c. 11 Sch. 16 para. 4(2)
- Sch. 15 para. 35A inserted by 2007 c. 11 Sch. 16 para. 4(3)
- Sch. 15 para. 63(1)(a)(ia) inserted by 2007 c. 11 Sch. 16 para. 4(4)
- Sch. 15 Pt. 3 para. 15(fa) inserted by 2007 c. 11 Sch. 16 para. 1(2)
- Sch. 15 para. 102(9) inserted by 2007 c. 3 Sch. 1 para. 394(5)
- Sch. 15 para. 26(1)(ha)-(hc) inserted by 2008 c. 9 Sch. 11 para. 2(a)
- Sch. 15 para. 30A-30C inserted by 2008 c. 9 Sch. 11 para. 3
- Sch. 15 para. 36(1A) omitted by 2009 c. 10 Sch. 8 para. 8(3)
- Sch. 15 para. 21(2)(a)-(c) repealed by 2004 c. 12 Sch. 20 para. 5(2)(a) Sch. 42 Pt. 2(13)
- Sch. 15 para. 23(10) repealed by 2007 c. 11 Sch. 16 para. 15(2) Sch. 27 Pt. 2(16)
- Sch. 15 para. 23(11) repealed by 2007 c. 11 Sch. 16 para. 15(2) Sch. 27 Pt. 2(16)

- Sch. 15 para. 70(1)(b) and word repealed by 2010 c. 4 Sch. 1 para. 315(11)(b) Sch. 3 Pt. 1
- Sch. 15 para. 58(6) repealed by S.I. 2008/954 art. 26(b) Sch.
- Sch. 15 para. 40(2)(a) substituted by 2004 c. 12 Sch. 20 para. 12(a)
- Sch. 15 para. 40(5)(a) substituted by 2004 c. 12 Sch. 20 para. 12(c)
- Sch. 15 para. 40(6)(a) substituted by 2004 c. 12 Sch. 20 para. 12(e)
- Sch. 15 para. 29(3)(a)(b) substituted by 2007 c. 11 Sch. 16 para. 9(2)
- Sch. 15 para. 21A(3) substituted by 2010 c. 4 Sch. 1 para. 315(6)
- Sch. 15 para. 21(4)(a)(i) substituted by S.I. 2003/2096 art. 4 5 Sch. Pt. 1 para. 34(a)
- Sch. 15 para. 24(2)(a) substituted by S.I. 2003/2096 art. 4 5 Sch. Pt. 1 para. 34(b)
- Sch. 15 para. 102(4)(a) substituted by S.I. 2003/2096 art. 4 5 Sch. Pt. 1 para. 34(d)
- Sch. 15 para. 20(2)(3) substituted for Sch. 15 para. 20(2) by 2004 c. 12 Sch. 20 para. 4(2)
- Sch. 15 para. 79(5) text amended by 2003 c. 14 Sch. 27 para. 9
- Sch. 15 para. 3(1)(b)(ii) text amended by 2004 c. 12 Sch. 20 para. 2(a)
- Sch. 15 para. 3(2)(a)(b) text amended by 2004 c. 12 Sch. 20 para. 2(b)
- Sch. 15 para. 21(2)(e) text amended by 2004 c. 12 Sch. 20 para. 5(2)(c)
- Sch. 15 para. 21(4)(a)(ii) text amended by 2004 c. 12 Sch. 20 para. 5(3)
- Sch. 15 para. 21(5) text amended by 2004 c. 12 Sch. 20 para. 5(4)
- Sch. 15 para. 23(3)(b) text amended by 2004 c. 12 Sch. 20 para. 7(a)
- Sch. 15 para. 23(5) text amended by 2004 c. 12 Sch. 20 para. 7(b)
- Sch. 15 para. 23(6) text amended by 2004 c. 12 Sch. 20 para. 7(c)
- Sch. 15 para. 23(8)(a)(i) text amended by 2004 c. 12 Sch. 27 para. 6(2)
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- Sch. 15 para. 24(2)(b) text amended by 2004 c. 12 Sch. 20 para. 8(b)
- Sch. 15 para. 24(4)(a) text amended by 2004 c. 12 Sch. 20 para. 8(c)(i)
- Sch. 15 para. 24(4)(b) text amended by 2004 c. 12 Sch. 20 para. 8(c)(ii)
- Sch. 15 para. 25(3)(b) text amended by 2004 c. 12 Sch. 20 para. 9
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- Sch. 15 para. 28(6) text amended by 2004 c. 12 Sch. 27 para. 6(4) Sch. 42 Pt. 2(19)
- Sch. 15 para. 35(2) text amended by 2004 c. 12 Sch. 20 para. 10
- Sch. 15 para. 36(1B)(b) text amended by 2004 c. 12 Sch. 20 para. 11(a)
- Sch. 15 para. 36(4)(b)(ii) text amended by 2004 c. 12 Sch. 20 para. 11(b)
- Sch. 15 para. 36(5)(b) text amended by 2004 c. 12 Sch. 20 para. 11(b)
- Sch. 15 para. 40(5)(b) text amended by 2004 c. 12 Sch. 20 para. 12(d)
- Sch. 15 para. 40(6)(b) text amended by 2004 c. 12 Sch. 20 para. 12(f)
- Sch. 15 para. 103 text amended by 2004 c. 12 Sch. 20 para. 14
- Sch. 15 para. 99(3) text amended by 2005 c. 5 Sch. 1 para. 521
- Sch. 15 para. 22(1)(a) text amended by 2006 c. 25 Sch. 14 para. 3(1)(a)
- Sch. 15 para. 22(1)(b) text amended by 2006 c. 25 Sch. 14 para. 3(1)(b)
- Sch. 15 para. 22(2)(a) text amended by 2006 c. 25 Sch. 14 para. 3(1)(a)
- Sch. 15 para. 22(2)(b) text amended by 2006 c. 25 Sch. 14 para. 3(1)(b)
- Sch. 15 para. 93(6) text amended by 2006 c. 25 s. 72(2)(e)
- Sch. 15 para. 15(f) text amended by 2007 c. 11 Sch. 27 Pt. 2(16)
- Sch. 15 para. 86(2) text amended by 2007 c. 11 Sch. 16 para. 10
- Sch. 15 para. 103 text amended by 2007 c. 11 Sch. 16 para. 15(4)
- Sch. 15 para. 16(4) text amended by 2007 c. 3 Sch. 1 para. 394(2)
- Sch. 15 para. 55(4) text amended by 2007 c. 3 Sch. 1 para. 394(3)
- Sch. 15 para. 56(3) text amended by 2007 c. 3 Sch. 1 para. 394(4)
- Sch. 15 para. 26(2) text amended by 2008 c. 9 Sch. 11 para. 2(b)
- Sch. 15 para. 36(1) text amended by 2009 c. 10 Sch. 8 para. 8(2)
- Sch. 15 para. 36(1B) text amended by 2009 c. 10 Sch. 8 para. 8(4)
- Sch. 15 para. 36(1C) text amended by 2009 c. 10 Sch. 8 para. 8(5)
- Sch. 15 para. 36(5) text amended by 2009 c. 10 Sch. 8 para. 8(6)
- Sch. 15 para. 60(1) text amended by 2009 c. 4 Sch. 1 para. 468 Sch. 3 Pt. 1
- Sch. 15 para. 40(6)(b) text amended by S.I. 2003/2096 art. 4 5 Sch. Pt. 1 para. 34(c)
- Sch. 15 para. 8(5) text amended by S.I. 2005/3229 reg. 132
- Sch. 15 para. 18(2) text amended by S.I. 2005/3229 reg. 132

- Sch. 15 para. 99(2) text amended by S.I. 2005/3229 reg. 132
- Sch. 15 para. 58(5) text amended by S.I. 2008/954 art. 26(a)
- Sch. 15 para. 91(4) text amended by S.I. 2009/56 Sch. 1 para. 293(2)(a)
- Sch. 15 para. 91(5) text amended by S.I. 2009/56 Sch. 1 para. 293(2)(b)
- Sch. 15 para. 92(2)(a) text amended by S.I. 2009/56 Sch. 1 para. 293(3)
- Sch. 15 para. 102(1) words inserted by 2010 c. 4 Sch. 1 para. 315(13)(d)
- Sch. 15 para. 103 words inserted by 2010 c. 4 Sch. 1 para. 315(15)
- Sch. 15 para. 46(2)(a) words repealed by 2010 c. 4 Sch. 1 para. 315(10) Sch. 3 Pt. 1
- Sch. 15 para. 8(2) words substituted by 2010 c. 4 Sch. 1 para. 315(2)(a)
- Sch. 15 para. 8(5) words substituted by 2010 c. 4 Sch. 1 para. 315(2)(b)
- Sch. 15 para. 9(1) words substituted by 2010 c. 4 Sch. 1 para. 315(3)
- Sch. 15 para. 17(3) words substituted by 2010 c. 4 Sch. 1 para. 315(4)
- Sch. 15 para. 20(3) words substituted by 2010 c. 4 Sch. 1 para. 315(5)
- Sch. 15 para. 23A(1)(d) words substituted by 2010 c. 4 Sch. 1 para. 315(7)
- Sch. 15 para. 33(3)(c) words substituted by 2010 c. 4 Sch. 1 para. 315(8)(a)
- Sch. 15 para. 33(3)(c) words substituted by 2010 c. 4 Sch. 1 para. 315(8)(b)
- Sch. 15 para. 33(5) words substituted by 2010 c. 4 Sch. 1 para. 315(9)
- Sch. 15 para. 70(1)(a) words substituted by 2010 c. 4 Sch. 1 para. 315(11)(a)
- Sch. 15 para. 70(2)(a) words substituted by 2010 c. 4 Sch. 1 para. 315(11)(c)
- Sch. 15 para. 94(4) words substituted by 2010 c. 4 Sch. 1 para. 315(12)
- Sch. 15 para. 102(1) words substituted by 2010 c. 4 Sch. 1 para. 315(13)(a)
- Sch. 15 para. 102(1) words substituted by 2010 c. 4 Sch. 1 para. 315(13)(b)
- Sch. 15 para. 102(1) words substituted by 2010 c. 4 Sch. 1 para. 315(13)(c)
- Sch. 15 para. 102(3) words substituted by 2010 c. 4 Sch. 1 para. 315(14)
- Sch. 16 para. 2 repealed by 2007 c. 3 Sch. 3 Pt. 2
- Sch. 16 para. 3 repealed by 2010 c. 4 Sch. 3 Pt. 1
- Sch. 17 para. 15(3)(b) repealed by 2007 c. 3 Sch. 3 Pt. 1
- Sch. 17 repealed in part by 2007 c. 3 Sch. 3 Pt. 2
- Sch. 18 para. 1(4) repealed by 2006 c. 25 Sch. 26 Pt. 3(16)
- Sch. 18 para. 1 repealed by 2007 c. 3 Sch. 3 Pt. 1
- Sch. 18 Pt. 2 repealed by 2007 c. 3 Sch. 3 Pt. 1
- Sch. 19 para. 1 2 repealed by 2010 c. 4 Sch. 3 Pt. 1
- Sch. 20 para. 5(1ZA) inserted by 2003 c. 1 Sch. 6 Pt. 2 para. 245(1)(3)
- Sch. 20 para. 1(3A)(b) inserted by 2003 c. 14 Sch. 31 para. 3(3)(c)
- Sch. 20 para. 8A-8E and headings inserted by 2003 c. 14 Sch. 31 para. 6
- Sch. 20 para. 3(4)(ba) inserted by 2006 c. 25 Sch. 2 para. 1(2)
- Sch. 20 para. 6A inserted by 2006 c. 25 Sch. 2 para. 1(3)
- Sch. 20 para. 1(5) inserted by 2008 c. 9 Sch. 10 para. 8
- Sch. 20 para. 5(1)(ba) inserted by 2008 c. 9 s. 27(2)
- Sch. 20 para. 5(1ZB) inserted by 2008 c. 9 s. 27(3)
- Sch. 20 para. 18(5) inserted by 2008 c. 9 Sch. 9 para. 1(5)
- Sch. 20 para. 18A inserted by 2008 c. 9 Sch. 9 para. 1(6)
- Sch. 20 modified by 2004 c. 12 s. 53(2)
- Sch. 20 para. 5(3)(a)(b) repealed by 2003 c. 14 Sch. 31 para. 5(3) Sch. 43 Pt. 3(10)
- Sch. 20 para. 5(1ZA) repealed by 2004 c. 12 Sch. 17 para. 7(1)(b) Sch. 42 Pt. 2(12)
- Sch. 20 repealed by 2009 c. 4 Sch. 1 para. 469 Sch. 3 Pt. 1
- Sch. 20 para. 5(1)(a) substituted by 2003 c. 1 Sch. 6 Pt. 2 para. 245(1)(2)
- Sch. 20 para. 3(4) substituted by 2003 c. 14 Sch. 31 para. 4
- Sch. 20 para. 10(3) substituted by 2003 c. 14 Sch. 31 para. 7(3)
- Sch. 20 para. 5(1)(a) substituted by 2004 c. 12 Sch. 17 para. 7(1)(a)
- Sch. 20 para. 6 substituted by 2004 c. 12 s. 141(1)
- Sch. 20 para. 1(1)(b) text amended by 2003 c. 14 Sch. 31 para. 3(2)
- Sch. 20 para. 1(1)(b)(i) text amended by 2003 c. 14 Sch. 31 para. 2(2)
- Sch. 20 para. 1(1)(b)(ii) text amended by 2003 c. 14 Sch. 31 para. 2(2)
- Sch. 20 para. 1(3A) text amended by 2003 c. 14 Sch. 31 para. 3(3)(a)(b)
- Sch. 20 para. 5(3) text amended by 2003 c. 14 Sch. 31 para. 5(2) Sch. 43 Pt. 3(10)
- Sch. 20 para. 5(3)(c) text amended by 2003 c. 14 Sch. 31 para. 5(4) Sch. 43 Pt. 3(10)
- Sch. 20 para. 10(2)(a)(iii) text amended by 2003 c. 14 Sch. 31 para. 7(2)

- Sch. 20 text amended by 2004 c. 12 s. 141(2)(a)
- Sch. 20 para. 10(2)(a)(iii) text amended by 2006 c. 25 Sch. 2 para. 1(4)
- Sch. 20 para. 2(1) text amended by 2007 c. 11 s. 50(1)
- Sch. 20 para. 13 text amended by 2008 c. 9 Sch. 8 para. 1(2)(a)
- Sch. 20 para. 13 text amended by 2008 c. 9 Sch. 9 para. 1(2)
- Sch. 20 para. 14(2) text amended by 2008 c. 9 Sch. 8 para. 1(2)(b)
- Sch. 20 para. 14(2) text amended by 2008 c. 9 Sch. 9 para. 1(3)
- Sch. 20 para. 15(1) text amended by 2008 c. 9 Sch. 9 para. 1(4)
- Sch. 20 para. 15(3)(b) text amended by 2008 c. 9 Sch. 8 para. 1(2)(c)
- Sch. 20 para. 15(4)(b) text amended by 2008 c. 9 Sch. 35 para. 10(2)(a)
- Sch. 20 para. 15(5)(b) text amended by 2008 c. 9 Sch. 35 para. 10(2)(b)
- Sch. 20 para. 16(1)(a) text amended by 2008 c. 9 Sch. 8 para. 1(3)
- Sch. 20 para. 23(2) text amended by 2008 c. 9 Sch. 35 para. 10(3)
- Sch. 20 para. 2(1) text amended by S.I. 2004/3267 art. 2
- Sch. 20 para. 2(1) text amended by S.I. 2005/3376 art. 2
- Sch. 22 para. 12(7) added by S.I. 2005/1449 art. 3(5)
- Sch. 22 para. 89A and heading inserted by 2003 c. 14 Sch. 32 para. 1(5)
- Sch. 22 para. 13(2A) inserted by 2005 c. 7 Sch. 7 para. 2(2)
- Sch. 22 para. 15A 15B inserted by 2005 c. 7 Sch. 7 para. 3
- Sch. 22 para. 19(5) inserted by 2005 c. 7 Sch. 7 para. 4(4)
- Sch. 22 para. 20(7) inserted by 2005 c. 7 Sch. 7 para. 5(3)
- Sch. 22 para. 20A inserted by 2005 c. 7 Sch. 7 para. 6
- Sch. 22 para. 22(6) inserted by 2005 c. 7 Sch. 7 para. 7(5)
- Sch. 22 para. 22A-22C inserted by 2005 c. 7 Sch. 7 para. 8
- Sch. 22 para. 22D 22E inserted by 2005 c. 7 Sch. 7 para. 9
- Sch. 22 para. 22F inserted by 2005 c. 7 Sch. 7 para. 10
- Sch. 22 para. 43A inserted by 2005 c. 7 Sch. 7 para. 11
- Sch. 22 para. 85(1A)-(1C) inserted by 2005 c. 7 Sch. 7 para. 13(2)
- Sch. 22 para. 92(3A) inserted by 2005 c. 7 Sch. 7 para. 14(3)
- Sch. 22 para. 104(1A)(1B) inserted by 2005 c. 7 Sch. 7 para. 15(2)
- Sch. 22 para. 63(4) inserted by 2006 c. 25 Sch. 9 para. 9(3)
- Sch. 22 para. 91A-91F inserted by 2006 c. 25 Sch. 9 para. 10(3)
- Sch. 22 para. 99(5) inserted by 2008 c. 9 s. 80(7)(b)
- Sch. 22 para. 94(3A) inserted by 2011 c. 11 s. 57(2)(c)
- Sch. 22 para. 94(4A) inserted by 2011 c. 11 s. 57(2)(e)
- Sch. 22 para. 84 omitted by 2008 c. 9 Sch. 27 para. 22
- Sch. 22 para. 86 omitted by 2008 c. 9 Sch. 27 para. 22
- Sch. 22 para. 99(5) omitted by 2011 c. 11 s. 57(6)(c)
- Sch. 22 para. 20(5) repealed by 2004 c. 12 Sch. 27 para. 7(1) Sch. 42 Pt. 2(19)
- Sch. 22 para. 105 repealed by 2005 c. 7 Sch. 7 para. 16 Sch. 11 Pt. 2(10)
- Sch. 22 para. 89(2) substituted by 2003 c. 14 Sch. 32 para. 1(4)
- Sch. 22 para. 59(2) substituted by 2004 c. 12 Sch. 5 para. 13
- Sch. 22 para. 20(1)(f) substituted by 2005 c. 7 Sch. 7 para. 5(2)
- Sch. 22 para. 68(2)(c) substituted by 2005 c. 7 Sch. 7 para. 12(2)
- Sch. 22 para. 41(3) substituted by 2007 c. 3 Sch. 1 para. 395
- Sch. 22 para. 59(2) substituted by 2010 c. 8 Sch. 8 para. 119(5)
- Sch. 22 para. 51(3) substituted for Sch. 22 para. 51(3)(4) by 2009 c. 4 Sch. 1 para. 470(3)
- Sch. 22 para. 57(2)(a)(aa) substituted for Sch. 22 para. 57(2)(a) by 2010 c. 8 Sch. 8 para. 56
- Sch. 22 para. 63(2)(dd) substituted for word by 2006 c. 25 Sch. 9 para. 9(2)
- Sch. 22 para. 41(4) text amended by 2003 c. 14 Sch. 32 para. 2(1) Sch. 43 Pt. 3(11)
- Sch. 22 para. 89(1) text amended by 2003 c. 14 Sch. 32 para. 1(2) Sch. 43 Pt. 3(11)
- Sch. 22 para. 89(1) text amended by 2003 c. 14 Sch. 32 para. 1(3)
- Sch. 22 para. 90(1) text amended by 2003 c. 14 Sch. 32 para. 1(2) Sch. 43 Pt. 3(11)
- Sch. 22 para. 92(1) text amended by 2003 c. 14 Sch. 32 para. 1(2) Sch. 43 Pt. 3(11)
- Sch. 22 para. 93 heading text amended by 2003 c. 14 Sch. 43 Pt. 3(11)
- Sch. 22 para. 93(1) text amended by 2003 c. 14 Sch. 32 para. 1(2) Sch. 43 Pt. 3(11)

- Sch. 22 para. 93(1) text amended by 2003 c. 14 Sch. 43 Pt. 3(11)
- Sch. 22 para. 94(1) text amended by 2003 c. 14 Sch. 32 para. 1(2) Sch. 43 Pt. 3(11)
- Sch. 22 para. 98(1)(a) text amended by 2003 c. 14 Sch. 32 para. 1(2) Sch. 43 Pt. 3(11)
- Sch. 22 para. 99(1)(a) text amended by 2003 c. 14 Sch. 32 para. 1(2) Sch. 43 Pt. 3(11)
- Sch. 22 para. 147 text amended by 2003 c. 14 Sch. 32 para. 2(2) Sch. 43 Pt. 3(11)
- Sch. 22 para. 58(1) text amended by 2004 c. 12 Sch. 5 para. 12
- Sch. 22 para. 144(3) text amended by 2005 c. 5 Sch. 1 para. 522
- Sch. 22 para. 19(1)(a) text amended by 2005 c. 7 Sch. 7 para. 4(2)(a)
- Sch. 22 para. 19(1)(b) text amended by 2005 c. 7 Sch. 7 para. 4(2)(b)
- Sch. 22 para. 19(1)(c) text amended by 2005 c. 7 Sch. 7 para. 4(2)(c)
- Sch. 22 para. 19(1)(d) text amended by 2005 c. 7 Sch. 7 para. 4(2)(d)
- Sch. 22 para. 19(3) text amended by 2005 c. 7 Sch. 7 para. 4(3)
- Sch. 22 para. 22(1) text amended by 2005 c. 7 Sch. 7 para. 7(2)
- Sch. 22 para. 22(2)(b) text amended by 2005 c. 7 Sch. 7 para. 7(3)
- Sch. 22 para. 22(5) text amended by 2005 c. 7 Sch. 7 para. 7(4)
- Sch. 22 para. 85(2) text amended by 2005 c. 7 Sch. 7 para. 13(3)
- Sch. 22 para. 92(2) text amended by 2005 c. 7 Sch. 7 para. 14(2)
- Sch. 22 para. 147 text amended by 2005 c. 7 Sch. 7 para. 17
- Sch. 22 para. 89(1) text amended by 2006 c. 25 Sch. 9 para. 10(2)
- Sch. 22 para. 93 text amended by 2006 c. 25 Sch. 9 para. 10(4)
- Sch. 22 para. 87(1)(a) text amended by 2008 c. 9 Sch. 24 para. 19(2)
- Sch. 22 para. 94(2) text amended by 2008 c. 9 Sch. 24 para. 19(3)
- Sch. 22 para. 94(3)(a) text amended by 2008 c. 9 s. 80(6)(a)
- Sch. 22 para. 94(4) text amended by 2008 c. 9 s. 80(6)(a)
- Sch. 22 para. 95(4) text amended by 2008 c. 9 s. 80(6)(b)
- Sch. 22 para. 97(2)(3) text amended by 2008 c. 9 s. 80(6)(c)
- Sch. 22 para. 98(8) text amended by 2008 c. 9 s. 80(6)(d)
- Sch. 22 para. 99(2) text amended by 2008 c. 9 s. 80(6)(e)
- Sch. 22 para. 99(4) text amended by 2008 c. 9 s. 80(7)(a)
- Sch. 22 para. 50(2)(a) text amended by 2009 c. 4 Sch. 1 para. 470(2)(a)
- Sch. 22 para. 50(2)(c) text amended by 2009 c. 4 Sch. 1 para. 470(2)(b)
- Sch. 22 para. 61(6) text amended by 2009 c. 4 Sch. 1 para. 470(4)
- Sch. 22 para. 62(6) text amended by 2009 c. 4 Sch. 1 para. 470(5)
- Sch. 22 para. 63(2)(a) text amended by 2009 c. 4 Sch. 1 para. 470(6)(a)
- Sch. 22 para. 63(2)(b) text amended by 2009 c. 4 Sch. 1 para. 470(6)(b)
- Sch. 22 para. 63(2)(c) text amended by 2009 c. 4 Sch. 1 para. 470(6)(c)
- Sch. 22 para. 58(1) text amended by 2010 c. 8 Sch. 8 para. 119(2)
- Sch. 22 para. 58(2) text amended by 2010 c. 8 Sch. 8 para. 119(3)
- Sch. 22 para. 59(1) text amended by 2010 c. 8 Sch. 8 para. 119(4)
- Sch. 22 para. 59(3) text amended by 2010 c. 8 Sch. 8 para. 119(6)
- Sch. 22 para. 60(2) text amended by 2010 c. 8 Sch. 8 para. 119(7)
- Sch. 22 para. 12(2) text amended by S.I. 2005/1449 art. 3(2)
- Sch. 22 para. 12(3) text amended by S.I. 2005/1449 art. 3(3)
- Sch. 22 para. 12(4) text amended by S.I. 2005/1449 art. 3(4)
- Sch. 22 para. 144(2) text amended by S.I. 2005/3229 reg. 133
- Sch. 22 para. 43(1) text amended by S.I. 2009/56 Sch. 1 para. 294(2)
- Sch. 22 para. 126(5)(b) text amended by S.I. 2009/56 Sch. 1 para. 294(3)
- Sch. 22 para. 94(3)(a) word substituted by 2011 c. 11 s. 10(6)(a)
- Sch. 22 para. 94(3)(b)(4) word substituted by 2011 c. 11 s. 10(7)(a)
- Sch. 22 para. 94(4) word substituted by 2011 c. 11 s. 10(6)(a)
- Sch. 22 para. 95(4) word substituted by 2011 c. 11 s. 10(6)(b)
- Sch. 22 para. 95(4) word substituted by 2011 c. 11 s. 10(7)(b)
- Sch. 22 para. 95(4) word substituted by 2011 c. 11 s. 57(3)(a)
- Sch. 22 para. 97(2)(3) word substituted by 2011 c. 11 s. 10(6)(c)
- Sch. 22 para. 97(2)(3)(4) word substituted by 2011 c. 11 s. 10(7)(c)
- Sch. 22 para. 98(8) word substituted by 2011 c. 11 s. 10(6)(d)

- Sch. 22 para. 98(8) word substituted by 2011 c. 11 s. 10(7)(d)
- Sch. 22 para. 99(2) word substituted by 2011 c. 11 s. 10(6)(e)
- Sch. 22 para. 99(2) word substituted by 2011 c. 11 s. 10(7)(e)
- Sch. 22 para. 99(5) word substituted by 2011 c. 11 s. 10(6)(e)
- Sch. 22 para. 94(4) words inserted by 2011 c. 11 s. 57(2)(d)(ii)
- Sch. 22 para. 94(4) words omitted by 2011 c. 11 s. 57(2)(d)(i)
- Sch. 22 para. 94(4) words omitted by 2011 c. 11 s. 57(2)(d)(iii)
- Sch. 22 para. 22F(5) words substituted by 2010 c. 4 Sch. 1 para. 316(2)(a)
- Sch. 22 para. 22F(6) words substituted by 2010 c. 4 Sch. 1 para. 316(2)(b)
- Sch. 22 para. 22F(7) words substituted by 2010 c. 4 Sch. 1 para. 316(2)(c)
- Sch. 22 para. 57(6)(a) words substituted by 2010 c. 4 Sch. 1 para. 316(3)(a)
- Sch. 22 para. 57(6)(b) words substituted by 2010 c. 4 Sch. 1 para. 316(3)(b)
- Sch. 22 para. 63(2)(dd) words substituted by 2010 c. 4 Sch. 1 para. 316(4)
- Sch. 22 para. 89A(6) words substituted by 2010 c. 4 Sch. 1 para. 316(5)
- Sch. 22 para. 91C(5) words substituted by 2010 c. 4 Sch. 1 para. 316(6)
- Sch. 22 para. 94(3)(a) words substituted by 2011 c. 11 s. 57(2)(a)
- Sch. 22 para. 94(3)(b) words substituted by 2011 c. 11 s. 57(2)(b)
- Sch. 22 para. 95(4) words substituted by 2011 c. 11 s. 57(3)(b)
- Sch. 22 para. 97(2) words substituted by 2011 c. 11 s. 57(4)(a)
- Sch. 22 para. 97(3) words substituted by 2011 c. 11 s. 57(4)(a)
- Sch. 22 para. 97(4) words substituted by 2011 c. 11 s. 57(4)(b)
- Sch. 22 para. 98(8) words substituted by 2011 c. 11 s. 57(5)
- Sch. 22 para. 99(2) words substituted by 2011 c. 11 s. 57(6)(a)
- Sch. 22 para. 99(4) words substituted by 2011 c. 11 s. 57(6)(b)
- Sch. 23 repealed by 2005 c. 5 Sch. 1 para. 523 Sch. 3
- Sch. 26 para. 6 repealed by 2007 c. 3 Sch. 3 Pt. 1
- Sch. 27 para. 7 repealed by 2004 c. 12 Sch. 42 Pt. 2(3)
- Sch. 27 para. 3(a) repealed by 2006 c. 25 Sch. 26 Pt. 3(2)
- Sch. 27 para. 8 repealed by 2007 c. 11 Sch. 27 Pt. 2(7)
- Sch. 27 para. 1-6 repealed by 2010 c. 4 Sch. 3 Pt. 1
- Sch. 27 para. 9 repealed by 2010 c. 4 Sch. 3 Pt. 1
- Sch. 27 para. 12(2) repealed by 2010 c. 4 Sch. 3 Pt. 1
- Sch. 28 repealed by 2010 c. 4 Sch. 1 para. 317 Sch. 3 Pt. 1
- Sch. 29 para. 44(3) repealed by 2005 c. 22 Sch. 11 Pt. 2(8)
- Sch. 29 para. 8 repealed by 2006 c. 25 Sch. 26 Pt. 3(9)
- Sch. 29 para. 18 repealed by 2006 c. 25 Sch. 26 Pt. 3(9)
- Sch. 29 para. 44 repealed by 2009 c. 4 Sch. 3 Pt. 1
- Sch. 29 para. 7(2)-(5) repealed by 2011 c. 11 Sch. 11 para. 10(c)
- Sch. 29 para. 17 repealed by 2011 c. 11 Sch. 9 para. 5(c)
- Sch. 29 para. 39 repealed by S.I. 2006/3271 Sch. Pt. 1
- Sch. 30 para. 8(4)(c) omitted by 2009 c. 10 Sch. 14 para. 30(b)
- Sch. 30 para. 13 omitted by 2009 c. 10 Sch. 16 para. 5(f)
- Sch. 30 para. 21 omitted by 2009 c. 10 Sch. 14 para. 30(b)
- Sch. 30 para. 22 omitted by 2009 c. 10 Sch. 14 para. 30(b)
- Sch. 30 para. 18(3) repealed by 2003 c. 14 Sch. 43 Pt. 3(12)
- Sch. 30 para. 1 repealed by 2010 c. 8 Sch. 10 Pt. 1
- Sch. 30 para. 2 repealed by 2010 c. 8 Sch. 10 Pt. 1
- Sch. 30 para. 3 repealed by 2010 c. 8 Sch. 10 Pt. 1
- Sch. 30 para. 4(1)-(12) repealed by 2010 c. 8 Sch. 10 Pt. 1
- Sch. 30 para. 5-9 repealed by 2010 c. 8 Sch. 10 Pt. 1
- Sch. 30 para. 11 repealed by 2010 c. 8 Sch. 10 Pt. 1
- Sch. 30 para. 12 repealed by 2010 c. 8 Sch. 10 Pt. 1
- Sch. 30 para. 15-17 repealed by 2010 c. 8 Sch. 10 Pt. 1
- Sch. 30 para. 18(1) repealed by 2010 c. 8 Sch. 10 Pt. 1
- Sch. 30 para. 20 repealed by 2010 c. 8 Sch. 10 Pt. 1
- Sch. 30 para. 23-25 repealed by 2010 c. 8 Sch. 10 Pt. 1
- Sch. 30 para. 27 repealed by 2010 c. 8 Sch. 10 Pt. 1
- Sch. 30 para. 28 repealed by 2010 c. 8 Sch. 10 Pt. 1

- Sch. 30 para. 30 repealed by 2010 c. 8 Sch. 10 Pt. 1
- Sch. 31 para. 7(2)-(7) omitted by 2009 c. 10 Sch. 16 para. 11(b)
- Sch. 31 para. 7(10)(11) omitted by 2009 c. 10 Sch. 16 para. 11(b)
- Sch. 34 para. 3(4)(b) words substituted by 2010 c. 4 Sch. 1 para. 318
- Sch. 38 para. 8 text amended by 2003 c. 21 Sch. 17 para. 160
- Sch. 38 para. 4(3) text amended by S.I. 2009/56 Sch. 1 para. 295(2)

**Changes and effects yet to be applied to the whole Act, associated Parts and Chapters:**

- Act applied (with modifications) by S.I. 2011/245 Sch. 6 Pt. 1
- Act modified by S.I. 2009/317 art. 3 Sch.
- Blanket amendment text amended by S.I. 2011/1043 art. 3 6

**Commencement Orders yet to be applied to the Finance Act 2000:**

Commencement Orders bringing legislation that affects this Act into force:

- S.I. 2003/603 art. 2 commences (2002 c. 23)
- S.I. 2003/708 art. 2 commences (2001 c. 16)
- S.I. 2003/962 art. 2 commences (2002 c. 21)
- S.I. 2003/1725 art. 2 commences (2002 c. 9)
- S.I. 2003/1900 art. 2 commences (2003 c. 21)
- S.I. 2003/2093 art. 2 commences (2002 c. 40)
- S.I. 2003/2622 art. 2 commences (2002 c. 23)
- S.I. 2003/3142 art. 2-4 commences (2002 c. 11 and 2003 c. 21)
- S.I. 2004/2066 art. 2 commences (2003 c. 39)
- S.I. 2004/3268 art. 2 commences (2004 c. 12)
- S.I. 2005/123 art. 2 commences (2004 c. 12)
- S.I. 2005/950 art. 2-4 commences (2003 c. 44)
- S.I. 2005/1126 art. 2 commences (2005 c. 11)
- S.I. 2005/1713 art. 2 commences (2003 c. 14)
- S.I. 2005/2122 art. 2 amendment to earlier commencing SI 2005/950 Sch. 2 para. 23
- S.I. 2007/2901 art. 2 commences (2006 c. 25)
- S.I. 2007/2902 art. 2 commences (2007 c. 11)
- S.I. 2008/1928 art. 2 commences (2008 c. 9)
- S.I. 2009/511 art. 2 commences (2008 c. 9)
- S.I. 2009/571 art. 2-5 commences (2008 c. 9)
- S.I. 2010/815 art. 2 commences (2009 c. 10)
- S.I. 2010/867 art. 2 commences (2009 c. 10)
- S.R. 2006/21 art. 2 commences (S.I. 2005/1455 (N.I.))
- S.R. 2006/22 art. 2-7 transitional provisions for effects of SR 2006/21
- S.R. 2006/63 art. 2 commences (S.I. 2004/1501 (N.I.))
- S.R. 2007/37 art. 2 commences (S.I. 2006/3337 (N.I.))