

SCHEDULES

SCHEDULE 1

Section 2

ABBREVIATIONS AND DEFINED EXPRESSIONS

PART 1

ABBREVIATIONS OF ACTS AND INSTRUMENTS

TMA 1970	The Taxes Management Act 1970 (c. 9)
ICTA 1970	The Income and Corporation Taxes Act 1970 (c. 10)
FA 1970	The Finance Act 1970 (c. 24)
FA 1971	The Finance Act 1971 (c. 68)
OPA 1973	The Overseas Pensions Act 1973 (c. 21)
FA 1973	The Finance Act 1973 (c. 51)
FA 1974	The Finance Act 1974 (c. 30)
FA 1976	The Finance Act 1976 (c. 40)
FA 1977	The Finance Act 1977 (c. 36)
ICTA	The Income and Corporation Taxes Act 1988 (c. 1)
FA 1988	The Finance Act 1988 (c. 39)
FA 1989	The Finance Act 1989 (c. 26)
SSCBA 1992	The Social Security Contributions and Benefits Act 1992 (c. 4)
SSCB(NI)A 1992	The Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7)
TCGA 1992	The Taxation of Chargeable Gains Act 1992 (c. 12)
VERA 1994	The Vehicle Excise and Registration Act 1994 (c. 22)
FA 1995	The Finance Act 1995 (c. 4)
JSA 1995	The Jobseekers Act 1995 (c. 18)
CSA 1995	The Child Support Act 1995 (c. 34)
CS(NI)O 1995	The Child Support (Northern Ireland) Order 1995 (S.I. 1995/2702 (N.I. 13))

Status: This is the original version (as it was originally enacted).

JS(NI)O 1995	The Jobseekers (Northern Ireland) Order 1995 (S.I. 1995/2705 (N.I. 15))
FA 1996	The Finance Act 1996 (c. 8)
ERA 1996	The Employment Rights Act 1996 (c. 18)
ER(NI)O 1996	The Employment Rights (Northern Ireland) Order 1996 (S.I. 1996/1919 (N.I. 16))
FA 1999	The Finance Act 1999 (c. 16)
WRPA 1999	The Welfare Reform and Pensions Act 1999 (c. 30)
WRP(NI)O 1999	The Welfare Reform and Pensions (Northern Ireland) Order 1999 (S.I. 1999/3147 (N.I. 11))
FA 2000	The Finance Act 2000 (c. 17)
CAA 2001	The Capital Allowances Act 2001 (c. 2)
FA 2001	The Finance Act 2001 (c. 9)
SPCA 2002	The State Pension Credit Act 2002 (c. 16)
TCA 2002	The Tax Credits Act 2002 (c. 21)
SPCA(NI) 2002	The State Pension Credit Act (Northern Ireland) 2002 (c. 14 (N.I.))

PART 2

INDEX OF EXPRESSIONS DEFINED IN THIS ACT OR ICTA

Note: this index does not apply to expressions used in any of Chapters 6 to 9 of Part 7 (share incentive plans and other arrangements for acquiring shares): separate indexes appear at the end of Schedules 2 to 5.

accessory (in Chapter 6 of Part 3)	section 125(2)
acquisition (in Chapter 8 of Part 3)	section 197(2)
the acquisition (in Chapter 8 of Part 3)	section 192(4)
acquisition (in Chapter 9 of Part 3)	section 200(2)
the acquisition (in Chapter 4 of Part 7)	section 447(2)
administrator (in Chapter 2 of Part 6)	section 400(1)
age of a car or van (in Chapter 6 of Part 3)	section 171(3)
agency contract (in Chapter 7 of Part 2)	section 47(1)
annual rental value (in Chapter 10 of Part 3)	section 207
annual value (in Chapter 5 of Part 3)	section 110
approved (in Chapter 8 of Part 9)	section 604

Status: This is the original version (as it was originally enacted).

approved (in relation to retirement benefits scheme) (in Chapter 6 of Part 9)	section 586(1)
approved retirement benefits scheme (in Chapter 6 of Part 9)	section 587(1)
as a director or employee, in relation to the acquisition of an interest in shares (in Chapter 2 of Part 7)	section 423
as a director or employee, in relation to the acquisition of shares or an interest in shares (in Chapter 3 of Part 7)	section 436
as a director or employee, in relation to the acquisition of shares or an interest in shares (in Chapter 4 of Part 7)	section 447(4), (5)
asset (in Chapter 4 of Part 11)	section 701
assign, in relation to a share option (in Chapter 5 of Part 7)	section 483(1)
assignment (in the application of the Act to Scotland)	section 721(2)
associate (in Chapter 8 of Part 2)	section 60
associate (in Chapter 11 of Part 7)	section 549(4)
associated company (in Chapter 8 of Part 2)	section 61(1)
associated company (in Chapter 4 of Part 7)	section 470(1)
available for private use (in Chapter 6 of Part 3)	section 118(1)
basic rate	section 832(1) of ICTA
benefit (in Chapter 10 of Part 3)	section 201(2)
benefit (in Chapter 3 of Part 6)	section 402
the benefits code (in the employment income Parts)	section 63(1)
the Board of Inland Revenue	section 720(2)
body of persons	section 832(1) of ICTA
business (in Chapter 8 of Part 2)	section 61(1)
business travel (in Chapter 6 of Part 3)	section 171(1)
business travel (in Chapter 2 of Part 4)	section 236(1)
capital allowance	section 832(1) of ICTA
car (in Chapter 6 of Part 3)	section 115(1)
car (in Chapter 2 of Part 4)	section 235(2)
car (in Chapter 3 of Part 4)	section 249

Status: This is the original version (as it was originally enacted).

car is available to an employee (in Chapter 6 of Part 3)	section 116(1)
car first made available to an employee (in Chapter 6 of Part 3)	section 116(2)(a)
car made available by reason of employment (in Chapter 6 of Part 3)	section 117
car with a CO ₂ emissions figure (in Chapter 6 of Part 3)	section 134(1)
car without a CO ₂ emissions figure (in Chapter 6 of Part 3)	section 134(2)
cash voucher	section 721(1)
charging provisions of Chapter 4 of Part 2 (in the employment income Parts)	section 14(3)
charging provisions of Chapter 5 of Part 2 (in the employment income Parts)	section 20(3)
cheque voucher (in Chapter 4 of Part 3)	section 84(4)
child, children	section 832(5) of ICTA, and see section 721(6)
close company	section 832(1) of ICTA
company	section 832(1) of ICTA
company (in Chapter 8 of Part 2)	section 61(1)
company (in Chapter 5 of Part 7)	section 487(1)
company vehicle (in Chapter 2 of Part 4)	section 236(2)
connected (in the context of “connected person” or one person being “connected” with another)	section 839 of ICTA (see section 718)
the Contributions and Benefits Act (in Chapter 5 of Part 7)	section 487(1)
control	section 840 of ICTA (see section 719)
control (in the benefits code)	section 69
convertible, in relation to shares (in Chapter 3 of Part 7)	section 435(2)
cost of provision in relation to non-cash voucher (in Chapter 4 of Part 3)	section 87(3)
credit-token	section 721(1)
cycle (in Chapter 2 of Part 4)	section 235(5)
date of first registration (in relation to a car or van) (in Chapter 6 of Part 3)	section 171(2)
deductible payment (in Part 8)	section 558
the deductibility provisions (in Part 5)	section 332

Status: This is the original version (as it was originally enacted).

dependent subsidiary (in Chapter 4 of Part 7)	section 467
diesel (in Chapter 6 of Part 3)	section 171(1)
director (in the benefits code)	section 67(1)
director (in Chapter 1 of Part 6)	section 386(5)
director (in Chapter 2 of Part 7)	section 434(1)
director (in Chapter 3 of Part 7)	section 446(1)
director (in Chapter 4 of Part 7)	section 470(1)
director (in Chapter 5 of Part 7)	section 487(1)
director (in Chapter 10 of Part 7)	section 548(1)
director, full-time working (in the benefits code)	section 67(3)
disabled person's badge (in Chapter 6 of Part 3)	section 171(4)
distribution	section 832(1) of ICTA
domiciled in the United Kingdom	section 721(3)
donations (in Part 12)	section 714(1)
earnings (in the employment income Parts)	section 62 and see section 721(7)
earnings (from which deductions are allowed) (in Part 5)	section 327(2)(a)
earnings charged on receipt (in Part 5)	section 335(4)
earnings charged on remittance (in Part 5)	section 335(4)
earnings "for" a tax year (in Chapter 4 of Part 2)	section 16
earnings "for" a tax year (in Chapter 5 of Part 2)	section 29
earnings-only exemption	section 227(2)
EC certificate of conformity (in Chapter 6 of Part 3)	section 171(1)
EC type-approval certificate (in Chapter 6 of Part 3)	section 171(1)
eligible period (in Chapter 6 of Part 5)	section 378(2)
employed (in the employment income Parts)	sections 4 and 5(2)(a)
employed (in the benefits code)	section 66(1)(b)
employee (in the employment income Parts)	sections 4 and 5(2)(b)
employee (in the benefits code)	section 66(1)(b) (see also section 216(5))
employee (in Chapter 3 of Part 3)	section 70(4)
employee (in Chapter 8 of Part 3)	section 197(1)

Status: This is the original version (as it was originally enacted).

employee (in Chapter 9 of Part 3)	section 200(1)
employee (in Chapter 10 of Part 3)	section 201(5)
employee (in Chapter 1 of Part 6)	section 386(5)
employee (in Chapter 2 of Part 6)	section 400(1)
employee (in Chapter 2 of Part 7)	section 434(1)
the employee (in Chapter 2 of Part 7)	section 422(1)
employee (in Chapter 3 of Part 7)	section 446(1)
the employee (in Chapter 3 of Part 7)	section 435(1)
employee (in Chapter 4 of Part 7)	section 470(1)
the employee (in Chapter 4 of Part 7)	section 447(1)
employee (in Chapter 5 of Part 7)	section 487(1)
the employee (in Chapter 5 of Part 7)	section 471(4)
employee (in Chapter 10 of Part 7)	section 548(1)
employee (in Chapter 11 of Part 7)	section 549(5)
employee (in Part 8)	section 562(2)
employee (in Chapter 6 of Part 9)	section 588(1)
employee (in Chapter 13 of Part 9)	section 628(1)
employee (in Part 11)	section 712(1)
employee benefit trust (in Chapter 11 of Part 7)	section 550
employee-controlled (in relation to a company) (in Chapter 4 of Part 7)	section 468
the employee's interest (in Chapter 2 of Part 7)	section 422(2)
the employee offer (in Chapter 10 of Part 7)	section 544(1)
employer (in the employment income Parts)	sections 4 and 5(2)(c)
employer (in the benefits code)	section 66(1)(b)
the employer (in the benefits code)	section 66(2)(b)
employer (in Chapter 1 of Part 6)	section 386(5)
employer (in Part 8)	section 562(2)
employer (in Part 11)	section 712(1)
the employer company (in Chapter 2 of Part 7)	section 422(2)
the employer company (in Chapter 3 of Part 7)	section 435(4)
the employer company (in Chapter 4 of Part 7)	section 447(3)

Status: This is the original version (as it was originally enacted).

employer's national insurance contributions (in Chapter 8 of Part 2)	section 61(1)
employment (in the employment income Parts)	sections 4 and 5(1)
employment (in the benefits code)	section 66(1)(a)
the employment (in the benefits code)	section 66(2)(a)
employment (in Chapter 1 of Part 6)	section 386(5)
employment (in Part 8)	section 562(2)
employment (in Chapter 5 of Part 11)	section 707
employment as a seafarer (in Chapter 6 of Part 5)	section 384(1)
the employment change (in Chapter 7 of Part 4)	section 275
employment income	section 7(2)
the employment income Parts	section 3(2)
employment income exemption	section 227(3)
employment-related benefit (in Chapter 10 of Part 3)	section 201(2)
employment-related loan (in Chapter 7 of Part 3)	section 174
employment-related shares (in Chapter 9 of Part 3)	section 198(2)
the employment-related shares (in Chapter 8 of Part 3)	section 192(4)
engagement to which Chapter 8 of Part 2 applies (in Chapter 8 of Part 2)	section 49(5)
excluded benefits (in Chapter 10 of Part 3)	section 202
excluded employment (in the benefits code)	section 63(4)
excluded employment (in Part 4)	section 239(9)
excluded services (in Chapter 7 of Part 2)	section 47(2)
exempt approved scheme (in Chapter 13 of Part 9)	section 628(1)
exempt income (for the purposes of the employment income Parts)	section 8
exempt income (for the purposes of Part 9)	section 566(3)
exempt income (for the purposes of Part 10)	section 656(2)
ex-spouse (in Chapter 2 of Part 6)	section 400(1)
ex-spouse (in Chapter 6 of Part 9)	section 588(1)
foreign employer	section 721(1)

Status: This is the original version (as it was originally enacted).

former approved superannuation fund (in Chapter 7 of Part 9)	section 594(1)
former employee (in Part 8)	section 562(1)
former employer (in relation to former employee) (in Part 8)	section 563
former employment (in relation to former employee) (in Part 8)	section 563
General Commissioners	section 2 of TMA 1970
general earnings	section 7(3)
held by outside shareholders (in Chapter 4 of Part 7)	section 469
House of Commons Members' Fund (in Chapter 12 of Part 9)	section 620
the included amount (in Chapter 5 of Part 5)	section 369(2)
income withdrawal (in Chapter 8 of Part 9)	section 604
individual learning account training (in Chapter 4 of Part 4)	section 256
initial extra accessory (in Chapter 6 of Part 3)	section 126(2)
the Inland Revenue	section 720(1)
interest	section 832(1) of ICTA
interest in residence (in Chapter 7 of Part 4)	section 276(3)
interest in shares (in Chapter 8 of Part 3)	section 197(1)
interest in shares (in Chapter 9 of Part 3)	section 200(1)
interest in shares (in Chapter 4 of Part 7)	section 470(1)
last day on which car available (in Chapter 6 of Part 3)	section 116(2)(b)
later accessory (in Chapter 6 of Part 3)	section 126(3)
the limitation day (in Chapter 7 of Part 4)	section 274
list price (of a car) (in Chapter 6 of Part 3)	section 123(1)
list price (of accessories) (in Chapter 6 of Part 3)	section 127
listed provision (in Chapter 11 of Part 7)	section 549(2)
loan (in Chapter 7 of Part 3)	section 173(2)(a)
local authority	section 842A of ICTA
lower-paid employment (in Chapter 11 of Part 3)	section 217
making a loan (in Chapter 7 of Part 3)	section 173(2)(b)
market value (in Chapter 8 of Part 3)	section 197(1)

Status: This is the original version (as it was originally enacted).

market value (in Chapter 9 of Part 3)	section 200(1)
market value (in Chapter 2 of Part 7)	section 434(1)
market value (of asset) (in Chapter 10 of Part 3)	section 208
material interest (in company) (in the benefits code)	section 68
members of a person's family	section 721(4)
member of a person's family or household	section 721(5)
mileage allowance payments (in Chapter 2 of Part 4)	section 229(2)
motor cycle (in Chapter 2 of Part 4)	section 235(4)
national insurance contributions (in Chapter 8 of Part 2)	section 61(1)
net taxable earnings (for the purposes of Part 2)	section 11
net taxable specific income (for the purposes of Part 2)	section 12
non-approved retirement benefits scheme (in Chapter 1 of Part 6)	section 387(2)
non-approved retirement benefits scheme (in Chapter 2 of Part 6)	section 400(1)
non-cash voucher	section 721(1)
non-standard accessory (in Chapter 6 of Part 3)	section 125(4)
the normal self-assessment filing date	section 721(1)
notice	section 832(1) of ICTA
notional price (of a car) (in Chapter 6 of Part 3)	section 124(1)
notional price (of accessories) (in Chapter 6 of Part 3)	section 130(1)
office (in the employment income Parts)	section 5(3)
office (in Part 8)	section 564(3)
official rate of interest (in Chapter 7 of Part 3)	section 181
only conditional (interest in shares) (in Chapter 2 of Part 7)	section 424
ordinary commuting (in Chapter 3 of Part 4)	section 249
ordinary share capital	section 832(1) of ICTA
original pensioner (in Chapter 14 of Part 9)	section 630(1)

Status: This is the original version (as it was originally enacted).

passenger payments (in Chapter 2 of Part 4)	section 233(3)
PAYE income	section 683
PAYE provisions (in Chapter 8 of Part 2)	section 61(1)
PAYE regulations	section 684(8)
payment for the employment-related shares (in Chapter 8 of Part 3)	section 197(3)
pension (in Chapter 3 of Part 9)	section 570
pension (in Chapter 4 of Part 9)	section 574
pension (in Chapter 11 of Part 9)	section 615(7)
pension (in Chapter 18 of Part 9)	section 647(4)
pension income	section 566(2)
permanent workplace (in Chapter 3 of Part 4)	section 249
permanent workplace (in Part 5)	section 339(2)
person involved in providing the accommodation (in Chapter 5 of Part 3)	section 112
person paying an amount (in Chapter 2 of Part 5)	section 333(2)
personal pension arrangements (in Chapter 8 of Part 9)	section 604
personal pension scheme (in Chapter 8 of Part 9)	section 604
personal representatives	section 721(1)
persons providing a benefit (in Chapter 10 of Part 3)	section 209
post-employment earnings (in relation to former employee) (in Part 8)	section 563
premium (in relation to qualifying insurance contract) (in Chapter 2 of Part 5)	section 346(3)(a)
premium (in relation to qualifying insurance contract) (in Part 8)	section 558(3)(a)
pre-1973 pension (in Chapter 14 of Part 9)	section 630(2)
prescribed (in Chapter 5 of Part 11)	section 707
price of a car (in Chapter 6 of Part 3)	section 122
private use (in Chapter 6 of Part 3)	section 118(2)
the property, in relation to living accommodation (in Chapter 5 of Part 3)	section 113
provision of benefits in respect of an employee (in Chapter 1 of Part 6)	section 386(6)

Status: This is the original version (as it was originally enacted).

provision of cash voucher for employee (in Chapter 4 of Part 3)	section 74
provision of credit-token for employee (in Chapter 4 of Part 3)	section 91(a)
provision of non-cash voucher for employee (in Chapter 4 of Part 3)	section 83
provision of relevant benefits (in Chapter 2 of Part 6)	section 400(2)
the public offer (in Chapter 10 of Part 7)	section 544(1)
published price of the manufacturer, importer or distributor of the accessory (in Chapter 6 of Part 3)	section 129(1)
published price of the manufacturer, importer or distributor of the car (in relation to accessory) (in Chapter 6 of Part 3)	section 128(1)
qualifying accessory (in Chapter 6 of Part 3)	section 125(1)
qualifying journey (in Chapter 3 of Part 4)	section 249
readily convertible asset (in Chapter 4 of Part 11)	section 702
receipt of cash voucher by employee (in Chapter 4 of Part 3)	section 74
receipt of money earnings (in Chapter 4 of Part 2)	section 18
receipt of money earnings (in Chapter 5 of Part 2)	section 31
receipt of non-cash voucher by employee (in Chapter 4 of Part 3)	section 83
receipt of non-money earnings (in Chapter 4 of Part 2)	section 19
receipt of non-money earnings (in Chapter 5 of Part 2)	section 32
registrant discount (in Chapter 10 of Part 7)	section 547
relative (in Chapter 2 of Part 6)	section 400(1)
release, in relation to a share option (in Chapter 5 of Part 7)	section 483
relevant benefits (in Chapter 1 of Part 6)	section 386(5)
relevant benefits (in Chapter 2 of Part 6)	section 400(1)
relevant engagements (in Chapter 8 of Part 2)	section 50(4)
relevant retirement benefit (in relation to former employee) (in Part 8)	section 563

Status: This is the original version (as it was originally enacted).

relevant statutory scheme (in Chapter 13 of Part 9)	section 628(1)
relevant taxes (in Chapter 6 of Part 3)	section 171(1)
remittance of earnings (in Chapter 5 of Part 2)	section 33
remuneration (in Chapter 7 of Part 2)	section 47(3)
residence, former residence and new residence (in Chapter 7 of Part 4)	section 276(1), (2)
retirement annuity contract (in Chapter 9 of Part 9)	section 606
retirement benefits scheme (in Chapter 1 of Part 6)	section 387(1)
retirement benefits scheme (in Chapter 6 of Part 9)	section 586(1)
road fuel gas (in Chapter 6 of Part 3)	section 171(1)
Schedule A business	section 832(1) of ICTA
secondary Class 1 contributions (in Chapter 5 of Part 7)	section 487(1)
share option (in Chapter 5 of Part 7)	section 471(4)
the share option (in Chapter 5 of Part 7)	section 471(4)
shares (in Chapter 8 of Part 3)	section 197(1)
shares (in Chapter 9 of Part 3)	section 200(1)
shares (in Chapter 2 of Part 7)	section 434(1)
the shares (in Chapter 2 of Part 7)	section 422(2)
shares (in Chapter 3 of Part 7)	section 446(1)
the shares (in Chapter 3 of Part 7)	section 435(4)
shares (in Chapter 4 of Part 7)	section 470(1)
the shares (in Chapter 4 of Part 7)	section 447(2)
shares (in Chapter 5 of Part 7)	section 487(1)
shares (in Chapter 10 of Part 7)	section 548(1)
ship (in Chapter 6 of Part 5)	section 385
social security income	section 657(2)
Special Commissioners	section 4 of TMA 1970
specific employment income	section 7(4)
standard accessory (in Chapter 6 of Part 3)	section 125(4)
51% subsidiary	section 838(1) of ICTA
Table A (in Part 10)	section 657(5)

Status: This is the original version (as it was originally enacted).

Table B (in Part 10)	section 657(6)
tax	section 832(3) of ICTA
tax credit	section 832(1) of ICTA
taxable benefit (in Chapter 5 of Part 11)	section 707
taxable benefits (in Part 10)	section 657(3)
taxable cheap loan (in Chapter 7 of Part 3)	section 175(2)
taxable earnings (in the employment income Parts)	section 10(2)
taxable employment under Part 2 (in the benefits code)	section 66(3)
taxable pension income (in Part 9)	section 567(3), (4)
the taxable period (in Chapter 5 of Part 3)	section 102(2)
taxable person (in Chapter 3 of Part 6)	section 403(6)
taxable social security income (in Part 10)	section 658(4)-(7)
taxable specific income (in the employment income Parts)	section 10(3)
tax year	section 721(1)
the tax year (in Part 5)	section 327(2)(b)
the tax year 2003-04 etc.	section 721(1)
terms (in Chapter 2 of Part 7)	section 434(1)
terms (in Chapter 3 of Part 7)	section 446(1)
total income	section 835 of ICTA
trade	section 832(1) of ICTA
transport voucher (in Chapter 4 of Part 3)	section 84(3)
United Kingdom	section 830 of ICTA
UK approval certificate (in Chapter 6 of Part 3)	section 171(1)
use of credit-token by employee (in Chapter 4 of Part 3)	section 91(b)
value (in relation to shares) (in Chapter 4 of Part 7)	section 470(1)
van (in Chapter 6 of Part 3)	section 115(1)
van (in Chapter 2 of Part 4)	section 235(3)
van is available to an employee (in Chapter 6 of Part 3)	section 116(1)
van made available by reason of employment (in Chapter 6 of Part 3)	section 117
workplace (in Chapter 3 of Part 4)	section 249

Status: This is the original version (as it was originally enacted).

workplace (in Part 5) section 339(1)
work-related training (in Chapter 4 of Part 4) section 251(1)
