

SCHEDULE

Abbreviations and Defined Expressions

PART 1

Abbreviations of Acts

TMA 1970	The Taxes Management Act 1970 (c. 9).
ICTA	The Income and Corporation Taxes Act 1988 (c. 1)
TCGA 1992	The Taxation of Chargeable Gains Act 1992 (c. 12)
FA 1996	The Finance Act 1996 (c. 8)
FISMA 2000	The Financial Services and Markets Act 2000 (c. 8)
FA 2002	The Finance Act 2002 (c. 23).
ITEPA 2003	The Income Tax (Earnings and Pensions) Act 2003 (c. 1)
ITTOIA 2005	The Income Tax (Trading and Other Income) Act 2005 (c. 5)

PART 2

Index of expressions defined or otherwise explained in these Regulations

Accumulation unit	Regulation 6(5)
Acquiring company (in Chapter 2 of Part 6)	Regulation 78(7)
Alternative finance arrangements (in Part 3)	Regulation 21(11)
Authorised (in relation to unit trust schemes)	Regulation 5(2)
Authorised corporate director	Regulation 8
Authorised investment funds	Regulation 3
Capital profits, gains or losses (in Part 2)	Regulation 12
Chargeable measuring date (in Chapter 4 of Part 4)	Regulation 56(2)
Collective investment scheme	Regulation 8
Commissioners	Regulation 8
Consideration shares (in Chapter 2 of Part 6)	Regulation 78(7)
Contract for differences (in Part 3)	Regulation 21(9)
Creditor relationship	Regulation 8

Status: This is the original version (as it was originally made).

Deduction obligation (in Part 4)	Regulation 26(3)
Derivative contract	Regulation 8
Difference in value (in Chapter 4 of Part 4)	Regulation 55(2)
Disposal (in Chapter 4 of Part 4)	Regulation 59
Distribution	Regulation 15(1)
Distribution accounts	Regulation 15(3)
Distribution date	Regulation 15(4)
Distribution period	Regulation 15(2)
Dividend distribution	Regulation 22(3)
Earlier measuring date (in Chapter 4 of Part 4)	Regulation 55(2)
Exchanged units (in Chapter 2 of Part 6)	Regulation 78(7)
First measuring date (in Chapter 4 of Part 4)	Regulation 64
Interest distribution	Regulation 18(3)
Investments	Regulation 8
Later measuring date (in Chapter 4 of Part 4)	Regulation 55(2)
Legal owner	Regulation 6(1)
Manager	Regulation 6(3)
Market value (in Chapter 4 of Part 4)	Regulation 55(4) and (5)
Measuring date (in Chapter 4 of Part 4)	Regulation 55
Net asset value	Regulation 8
Open-ended investment company	Regulation 4
Owner of shares	Regulation 8
Participant	Regulation 6(6)
Pre-transfer accounting period (in Chapter 2 of Part 6)	Regulation 79(1)
Qualifying certificate	Regulation 35
Qualified investor scheme	Regulation 53(3)
Qualifying investments	Regulation 20
Qualifying units (in another authorised investment fund) (in Part 3)	Regulation 21(3)
Relevant period (in Part 3)	Regulation 19(2)
Reporting date	Regulation 8
Residence declaration	Regulation 8
Scheme property	Regulation 6(2)
Securities (in Part 3)	Regulation 21(2)
Substantial QIS holding (in Chapter 4 of Part 4)	Regulation 54

Target trust (in Chapter 2 of Part 6)	Regulation 78(7)
Tax year	Regulation 8
Transfer date (in Chapter 2 of Part 6)	Regulation 78(7)
Umbrella company	Regulation 7(1)
Umbrella scheme	Regulation 7(4)
Underlying subject matter (in Part 3)	Regulation 21(6)
Unit holder	Regulation 5(3)
Unit trust scheme	Regulation 5(1)
Units	Regulation 6(4)
The whole of the scheme property of an authorised unit trust that is available for transfer (in Chapter 2 of Part 6)	Regulation 78(7)
