

Changes to legislation: The Financial Services and Markets Act 2000 (Regulated Activities) (Amendment) (No.2) Order 2013, Paragraph 12 is up to date with all changes known to be in force on or before 07 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULE

PART 1

Amendments of other Acts of Parliament

Income Tax Act 2007

- 12.** In section 564B (meaning of “financial institution”) of the Income Tax Act 2007 ^{M1}—
- (a) in subsection (1) for paragraph (d) substitute—
 - “(d) a person with permission under Part 4A of the Financial Services and Markets Act 2000 to enter into, or to exercise or have the right to exercise rights and duties under, a contract of the kind mentioned in paragraph 23 or paragraph 23B of Schedule 2 to that Act (credit agreements and contracts for hire of goods);”;
 - (b) after subsection (1) insert—
 - “(1A) Subsection (1)(d) must be read with—
 - (a) section 22 of the Financial Services and Markets Act 2000,
 - (b) any relevant order under that section, and
 - (c) Schedule 2 to that Act.”.

Marginal Citations

- M1** 2007 c.3. Section 564B inserted by the [Taxation \(International and Other Provisions\) Act 2010 \(c.8\)](#), [Schedule 2](#), paragraphs 1 and 3, and amended by the [Finance Act 2012 \(c.14\)](#), [Schedule 16](#), paragraphs 132 and 133.

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Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

- Order revoked by [2023 c. 29 Sch. 1 Pt. 2](#)