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## SCHEDULES

### SCHEDULE 4

Section 1327

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<sup>F22</sup> . . .	<sup>F22</sup> . . .
control (in Chapter 12 of Part 8)	section 836

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control (in Chapter 1 of Part 11)	section 995 of ITA 2007, as applied by section 719 of ITEPA 2003 (see section 984(1) and (2) of this Act)
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[ <sup>F23</sup> derelict state (in relation to land) (in Part 14)	section 1145A]
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discretionary interest (in Chapter 3 of Part 10)	section 935(3)
distribution	[ <sup>F24</sup> section 1119 of CTA 2010]
dividend ordinary rate	section 1319
dividend shares (in Chapter 1 of Part 11)	paragraph 62(3)(b) of Schedule 2 to ITEPA 2003 (see section 984(1) and (2) of this Act)
[ <sup>F2</sup> double taxation arrangements (in Chapter 3A of Part 2)	section 18S]
the earlier period (in Chapter 15 of Part 8)	section 871(2)
[ <sup>F8</sup> economic loss (in Part 21A)	section 937L]
[ <sup>F8</sup> economic profit (in Part 21A)	section 937L]
effective 51% subsidiary (in Part 8)	section 771
[ <sup>F25</sup> economically equivalent to interest (in Chapter 2A of Part 6)	section 486B(2)]
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employee (in Chapter 1 of Part 11)	section 4(2) of ITEPA 2003 (see section 984(1) and (2) of this Act)
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[ <sup>F3</sup> the farm company (in Chapter 8A of Part 3)	section 127G]
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farming	[ <sup>F27</sup> section 1125 of CTA 2010]
[ <sup>F3</sup> farming trade (in Chapter 8A of Part 3)	section 127G]
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foreign estate (in Chapter 3 of Part 10)	section 936(1)
foreign holdings (in Chapter 6 of Part 10)	section 975(1)
[ <sup>F2</sup> foreign permanent establishments amount (in Chapter 3A of Part 2)	section 18A(4)]
forestry	[ <sup>F29</sup> section 1125(3) of CTA 2010]
forfeiture, forfeited (in Chapter 1 of Part 11)	paragraph 99(1) (“provision for forfeiture”) of Schedule 2 to ITEPA 2003 (see section 984(1) and (2) of this Act)
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[ <sup>F2</sup> full treaty territory (in Chapter 3A of Part 2)	section 18R]
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fungible assets (in Part 8)	section 858(2)
GAAP-compliant accounts (in Part 8)	section 716(4)
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goodwill (in Part 8)	section 715(3)
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grossing up	[ <sup>F31</sup> section 1128 of CTA 2010]
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[ <sup>F37</sup> the investing company (in Chapter 6A of Part 6)	section 521A(3)]
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investment business of a company (in Part 16)	section 1218(3)
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the later period (in Chapter 15 of Part 8)	section 871(2)
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life assurance business	section 431(2) of ICTA
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limited interest (in Chapter 3 of Part 10)	section 935(2)
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material interest (in an offshore fund) (in Chapter 3 of Part 6)	section 489(3)
mature (in relation to female animals) (in Chapter 8 of Part 3)	section 111(5)
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member company (in Chapter 7 of Part 5)	section 371(1)
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money debt (in Parts 5 and 6)	section 303
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mortgage (in the application of the Act to Scotland)	[ <sup>F42</sup> section 1166(1) of CTA 2010]
national insurance contributions	section 1319
net consortium debit (in Chapter 7 of Part 5)	section 371(1)
non-trading credits (in Parts 5 and 6)	section 301(2)
non-trading credits (in Part 8)	section 746
non-trading debits (in Parts 5 and 6)	section 301(2)
non-trading debits (in Part 8)	section 746(1)
non-trading deficit from loan relationships (in Parts 5 and 6)	section 301(6), (7)
non-trading profits (in Chapter 16 of Part 5)	section 457(5)
non-trading profits from loan relationships (in Parts 5 and 6)	section 301(4), (5)
non-UK resident (and references to a non-UK resident or a non-UK resident company)	[ <sup>F43</sup> section 1119 of CTA 2010]
normal self-assessment filing date	section 1319
notice	[ <sup>F44</sup> section 1119 of CTA 2010]
[ <sup>F2</sup> the OECD model (in Chapter 3A of Part 2)	section 18S]
offshore fund (in Chapter 3 of Part 6)	section 489(1) and (2)
oil and gas exploration and appraisal	[ <sup>F45</sup> section 1134 of CTA 2010]
old asset (in Chapter 7 of Part 8)	section 754(2)
open-ended investment company (abbreviated as “OEIC”) (in Chapter 3 of Part 6 and Part 7)	[ <sup>F46</sup> section 613 of CTA 2010] (as applied by sections 488(1) and 710)
option (in Part 7)	section 580
option (in Part 12)	section 1005

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ordinary share capital	[ <sup>F47</sup> section 1119 of CTA 2010]
[ <sup>F48</sup> ordinary share (in Part 9A)	section 931U]
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the original relief (in Chapter 5 of Part 12)	section 1030(4)
other assets (in Chapter 7 of Part 8)	section 754(2)
overseas dividend (in Chapter 10 of Part 6)	section 559
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overseas property business	section 206
overseas securities (in Chapter 10 of Part 6)	section 559
parent company (in Part 12)	section 1004(4)
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[ <sup>F49</sup> the Part 5 one-way exchange effect provisions	section 328H(1)]
[ <sup>F49</sup> the Part 7 one-way exchange effect provisions	section 606H(1)]
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part realisation (in relation to an intangible fixed asset) (in Part 8)	section 734(4)
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party (to a manufactured interest relationship)	section 539(6)
party (to a loan relationship)	section 302(1) and (2)
party (to a relevant contract) (in Part 7)	section 578
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[ <sup>F48</sup> the payer (in Part 9A)	section 931T]
payment period (in Part 13)	section 1141
payments under a loan relationship (in Part 5)	section 305(1)
period of account	[ <sup>F50</sup> section 1119 of CTA 2010]

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permanent establishment	[ <sup>F51</sup> section 1119 of CTA 2010]
person receiving any asset (in Chapter 10 of Part 6)	section 557
personal representatives (in Chapter 3 of Part 10)	[ <sup>F52</sup> section 1119 of CTA 2010]
plain vanilla contract (in Part 7)	section 708
plan shares (in Chapter 1 of Part 11)	paragraph 99(1) of Schedule 2 to ITEPA 2003 (see section 984(1) and (2) of this Act)
plan trust (in Chapter 1 of Part 11)	paragraph 71(3) of Schedule 2 to ITEPA 2003 (see section 984(1) and (2) of this Act)
pollution of controlled waters (in Part 14)	section 1179
post-cessation receipt (in Part 3)	sections 190 and 191
post-cessation receipt (in Chapter 9 of Part 4)	sections 282 and 283
pre-FA 2002 assets (in Part 8)	sections 881 and 892 to 895
premises (in Part 4)	section 291(2)
premium (in Chapter 4 of Part 4)	section 247(1), (3)
the price (in relation to the exchange of know-how) (in Chapter 13 of Part 3)	section 176(6)
principal company (in Chapters 8 and 9 of Part 8)	section 765(2)
principal photography (in Part 15)	section 1183(2)
proceeds of realisation (of an asset) (in Part 8)	section 739
proceeds of sale (in relation to the exchange of know-how) (in Chapter 13 of Part 3)	section 176(6)
production expenditure (in Part 15)	section 1184(1)
production herd (in Chapter 8 of Part 3)	section 110(1), (2)
production herd (of the same class) (in Chapter 8 of Part 3)	section 111(2)
profit share agency arrangements (in Chapter 6 of Part 6)	section 501(3)
profit-sharing arrangements (in Parts 5 and 6)	section 476(1)
profit-sharing arrangements (in Part 7)	section 710
profits (in Part 2)	section 2(2)
property business	section 204
public body (in Chapter 5 of Part 9)	section 926(2)
purchase and resale arrangements (in Chapter 6 of Part 6)	section 501(3)
qualifying body (in Part 13)	section 1142

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the qualifying business (in Part 12)	section 1005
qualifying Chapter 2 expenditure (in Part 13)	section 1051
qualifying Chapter 3 expenditure (in Part 13)	section 1065
qualifying Chapter 4 expenditure (in Part 13)	section 1070
qualifying Chapter 4 expenditure (in Chapter 4 of Part 14)	section 1162
qualifying Chapter 5 expenditure (in Part 13)	section 1076
qualifying Chapter 7 expenditure (in Part 13)	section 1098
qualifying co-production (in Part 15)	section 1186
qualifying corporate bond	section 117 of TCGA 1992
qualifying distribution	[ <sup>F53</sup> section 1136 of CTA 2010]
qualifying expenditure (in Chapter 3 of Part 15)	section 1199(3)
qualifying expenditure on externally provided workers (in Part 13)	section 1127
qualifying land remediation expenditure (in Part 14)	section 1144
qualifying land remediation loss (in Chapter 3 of Part 14)	section 1152
qualifying life assurance business loss (in Chapter 4 of Part 14)	section 1165
qualifying overseas transfer	section 431(2) of ICTA (as modified by regulation 6(5) of the Overseas Life Insurance Companies Regulations 2006 (S.I. 2006/3271))
<sup>F54</sup>	<sup>F54</sup>
...	...
qualifying R&D activity (in Chapter 7 of Part 13)	section 1086
R&D threshold (in Chapter 2 of Part 13)	section 1050
R&D threshold (in Chapter 3 of Part 13)	section 1064
R&D threshold (in Chapter 4 of Part 13)	section 1069
R&D threshold (in Chapter 5 of Part 13)	section 1075
R&D threshold (in Chapter 7 of Part 13)	section 1097
the real interest (in Chapter 9 of Part 6)	section 539(5)
realisation (in relation to an asset) (in Part 8)	section 856
realisation (in relation to an intangible fixed asset) (in Part 8)	section 734

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receipt period (of a receipt) (in Chapter 4 of Part 4)	section 228(6)
receipts and expenses (in the context of the calculation of the profits of a trade, profession or vocation or of a property business)	section 48 (including as applied by section 210)
[ <sup>F48</sup> the recipient (in Part 9A)	section 931T]
the recipient (in Part 12)	section 1005
recognised (in relation to an amount) (in Part 8)	section 716(1)
recognised stock exchange	[ <sup>F55</sup> section 1137 of CTA 2010]
[ <sup>F48</sup> redeemable (in Part 9A)	section 931U]
F34	F34
...	...
reduction under section 228 by reference to a taxed receipt (in Chapter 4 of Part 4)	section 230(6)
referable (of income or gains or losses of insurance companies)	section 432A of ICTA
registered industrial and provident society	[ <sup>F56</sup> section 1119 of CTA 2010]
registered pension scheme	section 150(2) of FA 2004 (as applied by [ <sup>F57</sup> section 1119 of CTA 2010])
related party (in Part 8)	section 835
related transaction (in Parts 5 and 6)	section 304
related transaction (in Part 7)	section 596
release debit (in Chapter 6 of Part 5)	section 353(3)
release debit (in Chapter 7 of Part 5)	section 364(4)
[ <sup>F2</sup> relevant accounting period (in Chapter 3A of Part 2)	section 18A(3)]
relevant connection (in Part 14)	section 1178
relevant consortium creditor relationship (in Chapter 7 of Part 5)	section 371(1)
[ <sup>F58</sup> relevant contaminated land remediation (in Part 14)	section 1146]
relevant contract (in Part 7)	section 577
relevant contract of a company (in Part 7)	section 578
relevant credits (in Chapter 7 of Part 7)	section 659
relevant debits (in Chapter 7 of Part 7)	section 659
[ <sup>F59</sup> relevant derelict land remediation (in Part 14)	section 1146A]

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the relevant employment (in Part 12)	section 1005
[ <sup>F2</sup> relevant foreign territory (in Chapter 3A of Part 2)	section 18A(5)]
[ <sup>F8</sup> the relevant group (in Part 21A)	section 937B(3)]
<sup>F60</sup>	<sup>F60</sup>
...	...
[ <sup>F2</sup> relevant losses amount (in Chapter 3A of Part 2)	section 18A(7)]
relevant non-lending relationship (in Chapter 2 of Part 6)	sections 479 and 480
relevant payment to a subject of a clinical trial (in Part 13)	section 1140
[ <sup>F48</sup> a relevant person (in Part 9A)	section 931T]
[ <sup>F2</sup> relevant profits amount (in Chapter 3A of Part 2)	section 18A(6)]
relevant research and development (in Part 13)	section 1042
[ <sup>F8</sup> relevant scheme profit (in Part 21A)	section 937F]
relevant tax year (in relation to an amount of estate income) (in Chapter 3 of Part 10)	section 946(5)
relief event (in Chapter 5 of Part 12)	section 1031(3)
rent (in Chapter 7 of Part 4)	section 271(3)
rent (in Chapter 8 of Part 4)	section 278(3)
rent receivable for a UK electric-line wayleave (in Chapter 8 of Part 4)	section 278
rent receivable in connection with a UK section 39(4) concern (in Chapter 7 of Part 4)	section 271
research and development (abbreviated as “R&D”) (in Part 13)	[ <sup>F61</sup> section 1138 of CTA 2010] (as applied by section 1041)
resident in a member State (in Chapter 13 of Part 5)	section 430(2)
resident in a member State (in Chapter 14 of Part 5)	section 439(2)
resident in a member State (in Chapter 9 of Part 7)	section 681(2)
resident in a member State (in Chapter 10 of Part 7)	section 688(2)
the residuary income of the estate (in Chapter 3 of Part 10)	section 949(1)
restricted shares (in Part 12)	section 1005



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retail prices index	[ <sup>F62</sup> section 1119 of CTA 2010]
reversal amount (in Part 16)	section 1230
reversion (in the application of Chapter 4 of Part 4 to Scotland)	section 247(3)
rights and powers (in relation to a person) (in Chapter 12 of Part 8)	section 839
rights under a loan relationship (in Part 5)	section 305(2), (3)
[ <sup>F8</sup> ring-fenced scheme loss (in Part 21A)	section 937F]
[ <sup>F8</sup> risk transfer scheme (in Part 21A)	section 937C]
royalty (in Part 8)	section 714
sale of an animal (in Chapter 8 of Part 3)	section 111(3)
sale of know-how (in Chapter 13 of Part 3)	section 176(5)
sale of property (in Part 9)	sections 928(1) and 929(1)
sale or transfer of trading stock (in Chapter 11 of Part 3)	section 163(3)
sale proceeds of an animal (in Chapter 8 of Part 3)	section 111(4)
SCE	section 1319
[ <sup>F48</sup> scheme (in Part 9A)	section 931V]
[ <sup>F8</sup> scheme (in Part 21A)	section 937N]
[ <sup>F8</sup> scheme loss (in Part 21A)	section 937E]
[ <sup>F8</sup> scheme profit (in Part 21A)	section 937E]
[ <sup>F8</sup> the scheme rate, index or value (in Part 21A)	section 937D]
SE	section 1319
securities (in Chapter 10 of Part 6)	section 556(1)
securities house (in Part 7)	section 709
the separate film trade (in Chapters 2, 3 and 5 of Part 15)	section 1188 (and sections 1195(5) and 1212(1))
share (in Part 5 and in Part 6 except for Chapter [ <sup>F63</sup> 6A] of that Part)	section 476(1)
[ <sup>F64</sup> share (in Chapter 6A of Part 6)	section 521A(4)]
[ <sup>F64</sup> the share (in Chapter 6A of Part 6)	section 521B(6)]
share being subject to third party obligations (in Chapter 7 of Part 6)	section 524(2)
share incentive plan (in Chapter 1 of Part 11)	section 488(4) of ITEPA 2003 (see section 984(1) and (2) of this Act)

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share of residuary income of estate (in Chapter 3 of Part 10)	section 950
shares (in Part 7)	section 710
shares (in Chapter 1 of Part 11)	paragraph 99(2) of Schedule 2 to ITEPA 2003 (and, in the context of a new holding, paragraph 87(6) of that Schedule) (see section 984(1) and (2) of this Act)
shares (in Part 12)	section 1003
short-term lease (in Chapter 4 of Part 4)	section 216
similar securities (in Chapter 10 of Part 6)	section 556(2)
[ <sup>F2</sup> small company (in Chapter 3A of Part 2)	section 18S]
[ <sup>F48</sup> small company (in Part 9A)	section 931S]
small or medium-sized enterprise (abbreviated as “SME”) (in Part 13)	sections 1119 and 1120
software or consumable items (in Part 13)	section 1125
special film relief (in Chapter 5 of Part 15)	section 1212(1)
staffing costs (in Part 13)	section 1123
staffing costs (in Part 14)	section 1170
standing in the position of a creditor (as respects a loan relationship) (in Chapter 8 of Part 5)	section 379(1)
statement of changes in equity (in Parts 5 and 6)	section 476(1)
statement of changes in equity (in Part 7)	section 710
statement of comprehensive income (in Parts 5 and 6)	section 476(1)
statement of comprehensive income (in Part 7)	section 710
statement of income and retained earnings (in Parts 5 and 6)	section 476(1)
statement of income and retained earnings (in Part 7)	section 710
statement of recognised income and expense (in Parts 5 and 6)	section 476(1)
statement of recognised income and expense (in Part 7)	section 710
statement of total recognised gains and losses (in Parts 5 and 6)	section 476(1)
statement of total recognised gains and losses (in Part 7)	section 710

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statutory insolvency arrangement	[ <sup>F65</sup> section 1319]
sub-contractor payment (and sub-contractor) (in Part 13)	section 1133(1)
<sup>F60</sup>	<sup>F60</sup>
...	...
subsidiary (of a holding company) (in Chapter 7 of Part 5)	section 371(1)
subsidiary (in Part 8)	section 764(3)
51% subsidiary	[ <sup>F66</sup> section 1154(2) of CTA 2010]
75% subsidiary	[ <sup>F67</sup> section 1154(3) of CTA 2010]
75% subsidiary (in Chapter 8 of Part 8)	[ <sup>F67</sup> section 1154(3) of CTA 2010] and section 773
subsidised expenditure (in Part 13)	section 1138
subsidised expenditure (in Part 14)	section 1177
<sup>F60</sup>	<sup>F60</sup>
...	...
substantial part of a herd (in Chapter 8 of Part 3)	section 111(6)
surrender (in the application of the Act to Scotland)	[ <sup>F68</sup> section 1166(1) of CTA 2010]
tax advantage (in Parts 5 and 6)	[ <sup>F69</sup> section 1139 of CTA 2010] (as applied by section 476(1))
[ <sup>F48</sup> tax advantage scheme (in Part 9A)	section 931V]
tax-neutral (in relation to a transfer) (in Part 8)	section 776
tax written-down value (in relation to an asset) (in Part 8)	Chapter 5 of Part 8
tax year	[ <sup>F70</sup> section 1119 of CTA 2010]
the tax year 2009-10 etc	[ <sup>F71</sup> section 1119 of CTA 2010 (see entry for “the tax year 2010-11”)]
taxed lease (in Chapter 4 of Part 4)	section 227(4)
taxed receipt (in Chapter 4 of Part 4)	section 227(4)
third party obligations (in the case of a share) (in Chapter 7 of Part 6)	section 524(3)
[ <sup>F3</sup> total compensation profit (in Chapter 8A of Part 3)	section 127B]
[ <sup>F2</sup> total opening negative amount” (in Chapter 3A of Part 2)	section 18J(2)]

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total profits	[ <sup>F72</sup> section 1119 of CTA 2010]
trade	[ <sup>F73</sup> section 1119 of CTA 2010]
trade (in Part 2)	section 33
trade (in Parts 5 and 6)	section 298(3)
trading stock (in relation to a trade) (in Chapter 10 of Part 3)	section 156
trading stock (in relation to a trade) (in Chapter 11 of Part 3)	section 163
the transfer of business (in Chapter 13 of Part 5)	section 421(6)
the transfer of business (in Chapter 9 of Part 7)	section 674(4)
the transferee (in Chapter 4 of Part 5)	sections 336(5) and 337(7)
transferee (in Chapter 13 of Part 5)	section 421(6)
the transferee (in Chapter 14 of Part 5)	section 432(1)
transferee (in Chapter 9 of Part 7)	section 674(4)
the transferee (in Chapter 10 of Part 7)	section 683(1)
the transferor (in Chapter 4 of Part 5)	sections 336(5) and 337(7)
the transferor (in Chapter 13 of Part 5)	section 421(6)
transferor (in Chapter 14 of Part 5)	section 432(2)
the transferor (in Chapter 9 of Part 7)	section 674(4)
transferor (in Chapter 10 of Part 7)	section 683(2)
tribunal	[ <sup>F74</sup> section 1119 of CTA 2010]
the trustees (in Chapter 1 of Part 11)	paragraphs 2(2) and 71(1) of Schedule 2 to ITEPA 2003 (see section 984(1) and (2) of this Act)
UK estate (in Chapter 3 of Part 10)	section 936(1)
UK expenditure (in Part 15)	section 1185
UK generally accepted accounting practice	[ <sup>F75</sup> section 1119 of CTA 2010]
UK property business	section 205
UK property business loss (in Part 14)	section 392A of ICTA (as applied by section 1179)
UK resident (and references to a UK resident or a UK resident company)	[ <sup>F76</sup> section 1119 of CTA 2010]
Ulster Savings Certificates (in Part 19)	section 1282(6)
umbrella company (in Chapter 3 of Part 6)	[ <sup>F77</sup> section 615 of CTA 2010] (as applied by section 488(2))
underlying subject matter (in Part 7)	section 583

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unit holder	[ <sup>F78</sup> section 1119 of CTA 2010]
unit trust scheme	[ <sup>F79</sup> section 1119 of CTA 2010]
United Kingdom	[ <sup>F80</sup> section 1170 of CTA 2010]
unreduced amount (of a taxed receipt) (in Chapter 4 of Part 4)	sections 230(2) to (4)
unremittable (in relation to income) (in Part 18)	section 1274(2)
unused amount (of a taxed receipt) (in Chapter 4 of Part 4)	section 230(1), (5)
venture capital trust	[ <sup>F81</sup> section 1119 of CTA 2010]
warrant (in Part 7)	section 710
within the charge to tax	[ <sup>F82</sup> section 1167 of CTA 2010]
woodlands	section 1317(4)

#### Textual Amendments

- F1** Words in Sch. 4 substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), **Sch. 1 para. 704(2)(a)** (with Sch. 2)
- F2** Words in Sch. 4 inserted (19.7.2011) by [Finance Act 2011 \(c. 11\)](#), **Sch. 13 paras. 11, 31**
- F3** Words in Sch. 4 inserted (1.3.2012) (with effect in accordance with art. 12 of the amending S.I.) by [The Enactment of Extra-Statutory Concessions Order 2012 \(S.I. 2012/266\)](#), arts. 1, **11**
- F4** Sch. 4 entry inserted (retrospectively and with effect in accordance with Sch. 24 paras. 12, 13-16 of the amending Act) by [Finance Act 2009 \(c. 10\)](#), **Sch. 24 paras. 7(2), 12**
- F5** Words in Sch. 4 substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), **Sch. 1 para. 704(4)** (with Sch. 2)
- F6** Words in Sch. 4 substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), **Sch. 1 para. 704(5)** (with Sch. 2)
- F7** Words in Sch. 4 substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), **Sch. 1 para. 704(6)** (with Sch. 2)
- F8** Words in Sch. 4 inserted (with effect in accordance with Sch. 16 para. 5 of the amending Act) by [Finance Act 2010 \(c. 13\)](#), **Sch. 16 para. 4**
- F9** Sch. 4 entry omitted (retrospectively and with effect in accordance with Sch. 24 paras. 12, 13-16 of the amending Act) by virtue of [Finance Act 2009 \(c. 10\)](#), **Sch. 24 paras. 7(3), 12**
- F10** Words in Sch. 4 substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), **Sch. 1 para. 704(7)** (with Sch. 2)
- F11** Words in Sch. 4 substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), **Sch. 1 para. 704(8)** (with Sch. 2)
- F12** Words in Sch. 4 substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), **Sch. 1 para. 704(3)(a)** (with Sch. 2)
- F13** Words in Sch. 4 substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), **Sch. 1 para. 704(3)(b)** (with Sch. 2)
- F14** Words in Sch. 4 substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), **Sch. 1 para. 704(3)(c)** (with Sch. 2)
- F15** Words in Sch. 4 substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), **Sch. 1 para. 704(3)(d)** (with Sch. 2)

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- F16** Words in Sch. 4 substituted (1.4.2012) by [The Finance Act 2010, Schedule 6, Part 1 \(Further Consequential and Incidental Provision etc\) Order 2012 \(S.I. 2012/735\)](#), arts. 1, 7 (with art. 4)
- F17** Words in Sch. 4 substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\), s. 1184\(1\), Sch. 1 para. 704\(10\)](#) (with Sch. 2)
- F18** Words in Sch. 4 substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\), s. 1184\(1\), Sch. 1 para. 704\(3\)\(e\)](#) (with Sch. 2)
- F19** Words in Sch. 4 substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\), s. 1184\(1\), Sch. 1 para. 704\(11\)](#) (with Sch. 2)
- F20** Words in Sch. 4 entry omitted (retrospectively) by virtue of [Corporation Tax Act 2009 \(Amendment\) Order 2009 \(S.I. 2009/2860\)](#), arts. 1(2), [6\(9\)\(a\)](#)
- F21** Words in Sch. 4 substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\), s. 1184\(1\), Sch. 1 para. 704\(12\)](#) (with Sch. 2)
- F22** Sch. 4 entry omitted (retrospectively) by virtue of [Corporation Tax Act 2009 \(Amendment\) Order 2009 \(S.I. 2009/2860\)](#), arts. 1(2), [6\(9\)\(b\)](#)
- F23** Sch. 4 entry inserted (with effect in accordance with Sch. 7 paras. 27, 28 of the amending Act) by [Finance Act 2009 \(c. 10\), Sch. 7 para. 26\(2\)](#)
- F24** Words in Sch. 4 substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\), s. 1184\(1\), Sch. 1 para. 704\(3\)\(f\)](#) (with Sch. 2)
- F25** Sch. 4 entry inserted (retrospectively and with effect in accordance with Sch. 24 paras. 12, 13-16 of the amending Act) by [Finance Act 2009 \(c. 10\), Sch. 24 paras. 7\(4\), 12](#)
- F26** Words in Sch. 4 substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\), s. 1184\(1\), Sch. 1 para. 704\(13\)](#) (with Sch. 2)
- F27** Words in Sch. 4 substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\), s. 1184\(1\), Sch. 1 para. 704\(14\)](#) (with Sch. 2)
- F28** Words in Sch. 4 substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\), s. 1184\(1\), Sch. 1 para. 704\(3\)\(g\)](#) (with Sch. 2)
- F29** Words in Sch. 4 substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\), s. 1184\(1\), Sch. 1 para. 704\(15\)](#) (with Sch. 2)
- F30** Words in Sch. 4 substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\), s. 1184\(1\), Sch. 1 para. 704\(16\)](#) (with Sch. 2)
- F31** Words in Sch. 4 substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\), s. 1184\(1\), Sch. 1 para. 704\(17\)](#) (with Sch. 2)
- F32** Sch. 4 entries omitted (with effect in accordance with Sch. 7 paras. 27, 28 of the amending Act) by virtue of [Finance Act 2009 \(c. 10\), Sch. 7 para. 26\(3\)](#)
- F33** Words in Sch. 4 substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\), s. 1184\(1\), Sch. 1 para. 704\(2\)\(b\)](#) (with Sch. 2)
- F34** Sch. 4 entries omitted (retrospectively and with effect in accordance with Sch. 24 paras. 12, 13-16 of the amending Act) by virtue of [Finance Act 2009 \(c. 10\), Sch. 24 paras. 7\(7\), 12](#)
- F35** Sch. 4 entry omitted (with effect in accordance with s. 13(8) of the amending Act) by virtue of [Finance \(No. 3\) Act 2010 \(c. 33\), s. 13\(7\)](#)
- F36** Words in Sch. 4 substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\), s. 1184\(1\), Sch. 1 para. 704\(18\)](#) (with Sch. 2)
- F37** Sch. 4 entry substituted (retrospectively and with effect in accordance with Sch. 24 paras. 12, 13-16 of the amending Act) by [Finance Act 2009 \(c. 10\), Sch. 24 paras. 7\(5\), 12](#)
- F38** Words in Sch. 4 substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\), s. 1184\(1\), Sch. 1 para. 704\(19\)](#) (with Sch. 2)
- F39** Sch. 4 entry substituted (retrospectively and with effect in accordance with Sch. 24 paras. 12, 13-16 of the amending Act) by [Finance Act 2009 \(c. 10\), Sch. 24 paras. 7\(6\), 12](#)
- F40** Words in Sch. 4 substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\), s. 1184\(1\), Sch. 1 para. 704\(20\)](#) (with Sch. 2)
- F41** Sch. 4 entry inserted (with effect in accordance with Sch. 7 paras. 27, 28 of the amending Act) by [Finance Act 2009 \(c. 10\), Sch. 7 para. 26\(4\)](#)

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- F42** Words in Sch. 4 substituted (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 1 para. 704(21)** (with Sch. 2)
- F43** Words in Sch. 4 substituted (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 1 para. 704(22)** (with Sch. 2)
- F44** Words in Sch. 4 substituted (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 1 para. 704(3)(h)** (with Sch. 2)
- F45** Words in Sch. 4 substituted (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 1 para. 704(23)** (with Sch. 2)
- F46** Words in Sch. 4 substituted (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 1 para. 704(24)** (with Sch. 2)
- F47** Words in Sch. 4 substituted (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 1 para. 704(3)(i)** (with Sch. 2)
- F48** Sch. 4 entries inserted (with effect in accordance with Sch. 14 para. 31 of the amending Act) by Finance Act 2009 (c. 10), **Sch. 14 para. 29**
- F49** Sch. 4 entries inserted (with effect in accordance with Sch. 21 para. 11 of the amending Act) by Finance Act 2009 (c. 10), **Sch. 21 para. 9**
- F50** Words in Sch. 4 substituted (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 1 para. 704(3)(j)** (with Sch. 2)
- F51** Words in Sch. 4 substituted (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 1 para. 704(25)** (with Sch. 2)
- F52** Words in Sch. 4 substituted (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 1 para. 704(26)** (with Sch. 2)
- F53** Words in Sch. 4 substituted (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 1 para. 704(27)** (with Sch. 2)
- F54** Words in Sch. 4 omitted (with effect in accordance with s. 1184(1) of the amending Act) by virtue of Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 1 para. 704(28)**, **Sch. 3, Pt. 1** (with Sch. 2)
- F55** Words in Sch. 4 substituted (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 1 para. 704(29)** (with Sch. 2)
- F56** Words in Sch. 4 substituted (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 1 para. 704(2)(c)** (with Sch. 2)
- F57** Words in Sch. 4 substituted (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 1 paras. 704(3)(k)(30)** (with Sch. 2)
- F58** Sch. 4 entry inserted (with effect in accordance with Sch. 7 paras. 27, 28 of the amending Act) by Finance Act 2009 (c. 10), **Sch. 7 para. 26(5)**
- F59** Sch. 4 entry inserted (with effect in accordance with Sch. 7 paras. 27, 28 of the amending Act) by Finance Act 2009 (c. 10), **Sch. 7 para. 26(6)**
- F60** Words in Sch. 4 omitted (with effect in accordance with Sch. 7 paras. 27, 28 of the amending Act) by virtue of Finance Act 2009 (c. 10), **Sch. 7 para. 26(7)**
- F61** Words in Sch. 4 substituted (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 1 para. 704(31)** (with Sch. 2)
- F62** Words in Sch. 4 substituted (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 1 para. 704(32)** (with Sch. 2)
- F63** Figure in Sch. 4 entry substituted (retrospectively and with effect in accordance with Sch. 24 paras. 12, 13-16 of the amending Act) by Finance Act 2009 (c. 10), **Sch. 24 paras. 7(8), 12**
- F64** Sch. 4 entries substituted (retrospectively and with effect in accordance with Sch. 24 paras. 12, 13-16 of the amending Act) by Finance Act 2009 (c. 10), **Sch. 24 paras. 7(9), 12**
- F65** Words in Sch. 4 substituted (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 1 para. 704(33)** (with Sch. 2)
- F66** Words in Sch. 4 substituted (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 1 para. 704(34)** (with Sch. 2)
- F67** Words in Sch. 4 substituted (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 1 para. 704(35)** (with Sch. 2)

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- F68** Words in Sch. 4 substituted (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 1 para. 704(36)** (with Sch. 2)
- F69** Words in Sch. 4 substituted (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 1 para. 704(37)** (with Sch. 2)
- F70** Words in Sch. 4 substituted (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 1 para. 704(38)** (with Sch. 2)
- F71** Words in Sch. 4 substituted (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 1 para. 704(39)** (with Sch. 2)
- F72** Words in Sch. 4 substituted (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 1 para. 704(40)** (with Sch. 2)
- F73** Words in Sch. 4 substituted (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 1 para. 704(3)(l)** (with Sch. 2)
- F74** Words in Sch. 4 substituted (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 1 para. 704(3)(m)** (with Sch. 2)
- F75** Words in Sch. 4 substituted (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 1 para. 704(41)** (with Sch. 2)
- F76** Words in Sch. 4 substituted (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 1 para. 704(42)** (with Sch. 2)
- F77** Words in Sch. 4 substituted (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 1 para. 704(43)** (with Sch. 2)
- F78** Words in Sch. 4 substituted (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 1 para. 704(44)** (with Sch. 2)
- F79** Words in Sch. 4 substituted (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 1 para. 704(45)** (with Sch. 2)
- F80** Words in Sch. 4 substituted (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 1 para. 704(46)** (with Sch. 2)
- F81** Words in Sch. 4 substituted (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 1 para. 704(2)(d)** (with Sch. 2)
- F82** Words in Sch. 4 substituted (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 1 para. 704(47)** (with Sch. 2)



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