

## SCHEDULES

### SCHEDULE 4

Section 1327

#### INDEX OF DEFINED EXPRESSIONS

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absolute interest (in Chapter 3 of Part 10)	section 935(1)
accounting period	section 834(1) of ICTA
accounting period of a firm (in Part 17)	section 1261
accounting value (in relation to an asset) (in Part 8)	section 719
the acquired securities (in Chapter 5 of Part 12)	section 1030(4)
acquisition (in relation to an asset) (in Part 8)	section 856
the actual accrual period (in Chapter 8 of Part 5)	section 373(5)
the administration period (in Chapter 3 of Part 10)	section 938(1)
the aggregate income of the estate (in Chapter 3 of Part 10)	section 947(1)
alternative finance arrangements (in Parts 5 and 6)	section 501(2)
alternative finance return (in Part 6)	sections 511 to 513
amortised cost basis (in Parts 5 and 6)	section 313(4)
amount recognised in determining a company's profit or loss for a period (in Parts 5 and 6)	section 308
amount recognised in determining a company's profit or loss for a period (in Part 7)	section 597
amounts recognised for accounting purposes (in Parts 5 and 6)	section 309(2)
amounts recognised for accounting purposes (in Part 7)	section 599
amounts recognised for accounting purposes (in Part 8)	section 717(2)
animal (in Chapter 8 of Part 3)	section 110(1)

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animal being added to a herd (in Chapter 8 of Part 3)	section 110(6)
animals in a herd or part of a herd (in Chapter 8 of Part 3)	section 110(3) to (5)
approved, approval (in relation to a share incentive plan) (in Chapter 1 of Part 11)	section 488(4) of ITEPA 2003 (see section 984(1) and (2) of this Act)
arrangement (in Chapter 10 of Part 6)	section 559
assignment (in the application of the Act to Scotland)	section 1320(1)
associate (in Parts 5 and 6)	section 417(3) of ICTA (as applied by section 476(1))
associate (in Chapter 12 of Part 8)	section 417(3) of ICTA (as applied by section 841(3))
associated company (in Chapter 1 of Part 11)	paragraph 94 of Schedule 2 to ITEPA 2003 (see section 984(1) and (2) of this Act)
the associated transactions condition (in Chapter 7 of Part 6)	section 532
assumed income entitlement (in Chapter 3 of Part 10)	section 948(2), (3)
authorised unit trust	section 468(6) of ICTA (as applied by section 832(1) of that Act)
award of shares (and references to shares awarded) (in Chapter 1 of Part 11)	paragraph 5(1) and (2) of Schedule 2 to ITEPA 2003 (see section 984(1) and (2) of this Act)
bank (in Part 7)	section 710
the basic amount (in relation to estate income) (in Chapter 3 of Part 10)	section 941(4)
basic life assurance and general annuity business (abbreviated as “BLAGAB”)	section 431F of ICTA (as applied by section 431(2) of that Act)
basic rate	section 1319
basic relieving amount by reference to a taxed receipt (in Chapter 4 of Part 4)	sections 228(4), 229(2), (4)
BLAGAB (in Chapter 10 of Part 5)	section 386(4)
body of persons	section 832(1) of ICTA
building society	section 832(1) of ICTA
capital allowance	section 832(1) of ICTA
capital cost of patent rights (in Chapter 3 of Part 9)	section 913(4)
capital redemption policy (in Part 7)	section 710
capped R&D expenditure (in Part 13)	section 1073

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caravan	section 1314
carrying value (in Part 7)	section 702
Chapter 2 surrenderable loss (in Chapter 2 of Part 13)	section 1055
Chapter 7 surrenderable loss (in Chapter 7 of Part 13)	section 1104
the charge to corporation tax on income	section 2(3)
chargeable asset (in Part 7)	section 703
chargeable event (in Chapter 5 of Part 12)	section 1032
chargeable intangible asset (in Part 8)	section 741(1)
chargeable period	section 832(1) of ICTA
chargeable realisation gain (in Part 8)	section 741(2)
charity	section 1319
claim	section 1315
close company	sections 414 and 415 of ICTA
collective investment scheme (in Parts 5 and 6)	section 476(1)
commercial association of companies (in Part 12)	section 1004(9)
commercial letting of furnished holiday accommodation (in Chapter 6 of Part 4)	sections 265 to 268
company (except in Chapters 13 and 14 of Part 5, Chapters 9 and 10 of Part 7, Chapter 8 of Part 8 and Chapter 1 of Part 11)	section 832(1) of ICTA (and see also section 1273(2)(c) of this Act)
company (in Chapter 13 of Part 5)	section 430(1)
company (in Chapter 14 of Part 5)	section 439(1)
company (in Chapter 9 of Part 7)	section 681(1)
company (in Chapter 10 of Part 7)	section 688(1)
company (in Chapter 8 of Part 8)	section 764(2)
company (in Chapter 1 of Part 11)	paragraph 99(1) of Schedule 2 to ITEPA 2003 (see section 984(1) and (2) of this Act)
the company (in relation to a share incentive plan) (in Chapter 1 of Part 11)	paragraph 2(2) of Schedule 2 to ITEPA 2003 (see section 984(1) and (2) of this Act)
the company (in Chapter 5 of Part 15)	section 1212(1)
company replacing another as party to a loan relationship (in Chapter 4 of Part 5)	section 338
company replacing another as party to a derivative contract (in Chapter 5 of Part 7)	section 627
company tax return (in Part 15)	section 1187

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company with investment business (in Part 16)	section 1218(1) and (2)
the completion period (in Chapter 5 of Part 15)	section 1212(1)
connected (in the context of “connected person” or one person being “connected” with another) (except in Chapter 12 of Part 8)	section 839 of ICTA (see section 1316(1) of this Act)
connected (in the context of “connected person” or one person being “connected” with another) (in Chapter 12 of Part 8)	sections 842 and 843
connected companies relationship (in Parts 5 and 6)	section 348
consideration received for disposal of know-how (in Chapter 13 of Part 3)	section 176(3), (4)
consortium (in relation to companies that are owned by a consortium or are members of a consortium) (in Part 12)	section 1004(5) to (8)
consortium company (in Chapter 7 of Part 5)	section 371(1)
contaminated state (in relation to land) (in Part 14)	section 1145
contract for differences (in Part 7)	section 582
contract of insurance (in Part 7)	section 710
contract of long-term insurance (in Part 7)	section 710
control (except in Part 5, Chapter 12 of Part 8 and Chapter 1 of Part 11)	section 840 of ICTA (see section 1316(2) of this Act)
control (in Part 5)	section 472 (as applied by sections 363(5), 376(4), 383(8), 408(4), 411(1), 466(6) and 473(6))
control (in Chapter 12 of Part 8)	section 836
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)
controlled waters (in Part 14)	section 1179
convertible securities (in Part 12)	section 1005 (and see also section 1030(4))
convertible shares (in Part 12)	section 1005
co-operative society (in Chapter 14 of Part 5)	section 439(1)
co-operative society (in Chapter 10 of Part 7)	section 688(1)
co-producer (in Part 15)	section 1186
core expenditure (in Part 15)	section 1184(1)
cost of an asset (in relation to certain assets) (in Chapter 7 of Part 8)	section 760

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costs of the film (in Chapter 2 of Part 15)	section 1191
coupons (in Chapter 6 of Part 10)	section 975(3)
credit (in Part 16)	section 1255(3)
credit union	section 1319
creditor quasi-repo (in Chapter 10 of Part 6)	section 544
creditor relationship (in Parts 5, 6 and 7)	section 302(5)
creditor repo (in Chapter 10 of Part 6)	section 543
debit (in Part 16)	section 1255(3)
debt (in Parts 5 and 6)	section 476(1)
debtor consortium company (in Chapter 7 of Part 5)	section 371(1)
debtor quasi-repo (in Chapter 10 of Part 6)	section 549
debtor relationship (in Parts 5, 6 and 7)	section 302(6)
debtor repo (in Chapter 10 of Part 6)	section 548
the deficit (in Chapter 16 of Part 5)	section 456(2)
the deficit period (in Chapter 16 of Part 5)	section 456(2)
deposit arrangements (in Chapter 6 of Part 6)	section 501(3)
depository receipt (in Part 7)	section 710
deposit back arrangements	section 431(2) of ICTA
derivative contract	section 576
derivative contract of a person	section 608(7)
designated (in Part 7)	section 710
diminishing shared ownership arrangements (in Chapter 6 of Part 6)	section 501(3)
discharge (in Chapter 10 of Part 6)	section 559
discretionary interest (in Chapter 3 of Part 10)	section 935(3)
distribution	section 832(1) of ICTA
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)
the earlier period (in Chapter 15 of Part 8)	section 871(2)
effective 51% subsidiary (in Part 8)	section 771
effective duration of a lease (in Chapter 4 of Part 4)	section 243
election	section 1315

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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)
the employee (in Part 12)	section 1005
the employing company (in Part 12)	section 1005
employment (in Chapter 1 of Part 11)	section 4(1) of ITEPA 2003 (see section 984(1) and (2) of this Act)
employment (in Part 12)	section 1002
employment income	section 7(2) of ITEPA 2003
equity instrument (in Parts 5 and 6)	section 476(1)
equity instrument (in Part 7)	section 710
estate (in Chapter 3 of Part 10)	section 934(2)
estate income (in Chapter 3 of Part 10)	section 934(2)
estate in land (in relation to any land in Scotland)	section 832(1) of ICTA
exchange gain (in Parts 5 and 6)	section 475
exchange gain (in Part 7)	section 705
exchange loss (in Parts 5 and 6)	section 475
exchange loss (in Part 7)	section 705
excluded body (in Part 7)	section 706
expenditure on an asset (in Part 8)	section 727
externally provided worker (in Part 13)	section 1128
fair value (in Parts 5 and 6)	section 313(6)
fair value (in Part 7)	section 710
fair value accounting (in Parts 5 and 6)	section 313(5)
fair value accounting (in Part 7)	section 710
farmers (in Chapter 8 of Part 3)	section 109(3)
farming	section 1317
film (in Part 15)	section 1181
film-making activities (in Part 15)	section 1183
film production company (in Part 15)	section 1182
film tax relief (in Part 15)	section 1195(2)
final accounting period (in Chapter 3 of Part 10)	section 938(3)
final certificate (in Chapter 5 of Part 15)	section 1212(1)
final tax year (in Chapter 3 of Part 10)	section 938(4)
financial asset (in Part 8)	section 806(2), (3)

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financial institution (in Chapter 6 of Part 6)	section 502
financial trader (in Part 7)	section 710
firm	section 1257(1) (and see also section 1273(2)(a))
for accounting purposes	section 832(1) of ICTA
foreign estate (in Chapter 3 of Part 10)	section 936(1)
foreign holdings (in Chapter 6 of Part 10)	section 975(1)
forestry	section 1317(3)
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)
free shares (in Chapter 1 of Part 11)	paragraph 2(1)(a) of Schedule 2 to ITEPA 2003 (see section 984(1) and (2) of this Act)
future (in Part 7)	section 581
fungible assets (in Part 8)	section 858(2)
GAAP-compliant accounts (in Part 8)	section 716(4)
generally accepted accounting practice (abbreviated as “GAAP”)	section 832(1) of ICTA and section 50(1) of FA 2004
generating income from land (in Chapter 2 of Part 4)	sections 207 and 208
gilt-edged securities (in Parts 5 and 6)	section 476(1)
goodwill (in Part 8)	section 715(3)
gross roll-up business	section 431(2) of ICTA
grossing up	section 1318
group (in Part 8)	Chapter 8 of Part 8
group (in relation to companies that are members of the same group of companies) (in Part 12)	section 1004(2)
group accounting period (in Chapter 7 of Part 5)	section 370
group member (in Chapter 7 of Part 5)	section 371(1)
group plan (in Chapter 1 of Part 11)	paragraph 4(2) of Schedule 2 to ITEPA 2003 (see section 984(1) and (2) of this Act)
group transfer (in Part 12)	section 1004(3)
harm (in Part 14)	section 1179
hedging relationship (in Part 7)	section 707
herd (in Chapter 8 of Part 3)	section 110(1)
herd basis election (in Chapter 8 of Part 3)	section 109(1)

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herd basis rules (in Chapter 8 of Part 3)	section 109(2)
holding company (in Chapter 7 of Part 5)	section 371(1)
houseboat	section 1319
hybrid derivative (in Part 7)	section 584(4)
the I minus E basis	section 431(2) of ICTA
impairment (in Parts 5 and 6)	section 476(1)
impairment loss (in Parts 5 and 6)	section 476(1)
income	section 834(1) of ICTA
income from the film (in Chapter 2 of Part 15)	section 1190
income statement (in Parts 5 and 6)	section 476(1)
income statement (in Part 7)	section 710
the increasing value condition (in Chapter 7 of Part 6)	section 527
insurance business transfer scheme	section 431(2) of ICTA
insurance company	section 431(2) of ICTA
the Insurance Prudential Sourcebook	section 431(2) of ICTA
intangible asset (in Part 8)	section 712
intangible fixed asset (in Part 7)	section 710
intangible fixed asset (in Part 8)	sections 713 and 715(1)
intellectual property (in Part 13)	section 1139
interest payable on a money debt (in Chapter 2 of Part 6)	section 484(1)
interest under a loan relationship (in Parts 5 and 6)	section 305(1)
interim accounting period (in Chapter 5 of Part 15)	section 1212(1)
interim certificate (in Chapter 5 of Part 15)	section 1212(1)
international accounting standards	section 832(1) of ICTA and section 50(2) of FA 2004
international organisation (in Parts 5 and 6)	section 476(2)
the investing company (in Chapter 7 of Part 6)	section 522(3)
investment bond arrangements (in Chapter 6 of Part 6)	section 501(3)
investment business of a company (in Part 16)	section 1218(3)
investment trust	section 842 of ICTA



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the issuing company (in Chapter 7 of Part 6)	section 522(3)
keeping a production herd (in Chapter 8 of Part 3)	section 109(4)
know-how (in Chapter 13 of Part 3)	section 176(1), (2)
know-how (in Chapter 2 of Part 9)	section 908(4)
land (in Part 14)	section 1179
large company (in Part 13)	section 1122
larger SME (in Part 13)	section 1121
the later period (in Chapter 15 of Part 8)	section 871(2)
lease (in Part 4)	section 291(1)
liabilities under a loan relationship (in Part 5)	section 305(2), (3)
life assurance business	section 431(2) of ICTA
limited-budget film (in Part 15)	section 1184(2) and (3)
limited interest (in Chapter 3 of Part 10)	section 935(2)
linked assets	section 432ZA of ICTA (as applied by section 431(2) of that Act)
listed company (in Part 12)	section 1005
loan (in Parts 5 and 6)	section 476(1)
loan relationship	section 302(1) and (2)
local authority	section 842A of ICTA
long-term business	section 431(2) of ICTA
long-term insurance fund	section 431(2) of ICTA
major interest (in Parts 5 and 6)	section 473
major interest (in Chapter 12 of Part 8)	section 837
manufactured interest (in Chapter 9 of Part 6)	section 539(5)
manufactured interest relationship	section 539(2)
market gardening	section 1317(5)
market value (in Chapter 1 of Part 11)	paragraph 92 of Schedule 2 to ITEPA 2003 (see section 984(1) and (2) of this Act)
market value (in Part 12)	section 1005
matching shares (in Chapter 1 of Part 11)	paragraph 3(1) of Schedule 2 to ITEPA 2003 (see section 984(1) and (2) of this Act)
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 (of a consortium) (in Chapter 7 of Part 5)	section 371(1)
member of a group (in Chapter 4 of Part 5)	section 335(6)
member of a group (in Chapter 7 of Part 5)	section 371(3)
member of a group (in Chapter 5 of Part 7)	section 624(3)
member company (in Chapter 7 of Part 5)	section 371(1)
members of a company	section 1273(2)(d)
members of a firm	section 1273(2)(b)
the merger (in Chapter 14 of Part 5)	section 431(10)
the merger (in Chapter 10 of Part 7)	section 682(8)
the Mergers Directive	section 1319
the merging companies (in Chapter 14 of Part 5)	section 431(10)
the merging companies (in Chapter 10 of Part 7)	section 682(8)
mineral lease or agreement (in Chapter 7 of Part 4)	section 274(1)
mineral royalties (in Chapter 7 of Part 4)	sections 274(2), 275, 276
money debt (in Parts 5 and 6)	section 303
money debt (in Chapter 2 of Part 6)	sections 483(2), 484(2)
mortgage (in the application of the Act to Scotland)	section 1320(1)
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)	section 1319
normal self-assessment filing date	section 1319
notice	section 832(1) of ICTA
offshore fund (in Chapter 3 of Part 6)	section 489(1) and (2)

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oil and gas exploration and appraisal	section 837B of ICTA
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)	section 468A(2) of ICTA (as applied by sections 488(1) and 710)
option (in Part 7)	section 580
option (in Part 12)	section 1005
ordinary share capital	section 832(1) of ICTA
ordinary shares (in Part 12)	section 1005
the original relief (in Chapter 4 of Part 12)	section 1025(1)(a)
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
overseas life insurance company	section 431(2) of ICTA
overseas property business	section 206
overseas securities (in Chapter 10 of Part 6)	section 559
parent company (in Part 12)	section 1004(4)
Part 5	section 294(2)
this Part (in Part 5)	section 294(2)
part realisation (in relation to an intangible fixed asset) (in Part 8)	section 734(4)
participant (in relation to a share investment plan) (in Chapter 1 of Part 11)	paragraph 5(4) of Schedule 2 to ITEPA 2003 (see section 984(1) and (2) of this Act)
participant’s 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)
participator (in Chapter 12 of Part 8)	section 841(1) and (2)
partnership shares (in Chapter 1 of Part 11)	paragraph 2(1)(b) of Schedule 2 to ITEPA 2003 (see section 984(1) and (2) of this Act)
party (to a creditor relationship) (in Parts 5 and 6)	section 298(1)
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
patent rights (in Chapter 3 of Part 9)	section 912(3)
payment period (in Part 13)	section 1141
payments under a loan relationship (in Part 5)	section 305(1)
period of account	section 832(1) of ICTA

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permanent establishment	section 832(1) of ICTA and section 148 of FA 2003
person receiving any asset (in Chapter 10 of Part 6)	section 557
personal representatives (in Chapter 3 of Part 10)	section 968
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)

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qualifying body (in Part 13)	section 1142
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	section 14(2) of ICTA (as applied by section 832(1) of that Act)
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 ( <a href="#">S.I. 2006/3271</a> ))
qualifying policy	section 832(1) of ICTA
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)
the recipient (in Part 12)	section 1005
recognised (in relation to an amount) (in Part 8)	section 716(1)
recognised stock exchange	section 841(1) of ICTA
the redemption return condition (in Chapter 7 of Part 6)	section 529
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	section 834(1) of ICTA
registered pension scheme	section 150(2) of FA 2004 (as applied by section 832(1) of ICTA)
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)
relevant connection (in Part 14)	section 1178
relevant consortium creditor relationship (in Chapter 7 of Part 5)	section 371(1)
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
the relevant employment (in Part 12)	section 1005
relevant land remediation (in Part 14)	section 1146
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
relevant research and development (in Part 13)	section 1042

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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)	section 837A of ICTA (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
retail prices index	section 1319
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)
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
SE	section 1319

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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 7 of that Part)	section 476(1)
share (in Chapter 7 of Part 6)	section 522(6)
the share (in Chapter 7 of Part 6)	section 523(4)
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)
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)
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)



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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
statutory insolvency arrangement	section 834(1) of ICTA
sub-contractor payment (and sub-contractor) (in Part 13)	section 1133(1)
sub-contractor payment (and sub-contractor) (in Chapter 6 of Part 14)	section 1174(3)
subsidiary (of a holding company) (in Chapter 7 of Part 5)	section 371(1)
subsidiary (in Part 8)	section 764(3)
51% subsidiary	section 838(1)(a) of ICTA
75% subsidiary	section 838(1)(b) of ICTA
75% subsidiary (in Chapter 8 of Part 8)	section 838(1)(b) of ICTA and section 773
subsidised expenditure (in Part 13)	section 1138
subsidised expenditure (in Part 14)	section 1177
substance (in Part 14)	section 1179
substantial part of a herd (in Chapter 8 of Part 3)	section 111(6)
surrender (in the application of the Act to Scotland)	section 1320(1)
tax advantage (in Parts 5 and 6)	section 840ZA of ICTA (as applied by section 476(1))
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	section 1319
the tax year 2009-10 etc	section 1319
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)

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total profits	section 834C of ICTA
trade	section 832(1) of ICTA
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	section 832(1) of ICTA
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	section 832(1) of ICTA and section 50(4) of FA 2004
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)	section 1319
Ulster Savings Certificates (in Part 19)	section 1282(6)
umbrella company (in Chapter 3 of Part 6)	section 468A(4) of ICTA (as applied by section 488(2))

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underlying subject matter (in Part 7)	section 583
unit holder	section 468(6) of ICTA (as applied by section 832(1) of that Act)
unit trust scheme	section 1007 of ITA 2007 (as applied by section 832(1) of ICTA)
United Kingdom	section 830(1) of ICTA
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	section 834(1) of ICTA
warrant (in Part 7)	section 710
within the charge to tax	section 832(1) of ICTA
woodlands	section 1317(4)

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