

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)
[^{F1} FA 1993	The Finance Act 1993 (c. 34)]
[^{F1} FA 1994	The Finance Act 1994 (c. 9)]
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)
[^{F1} FA 2006	The Finance Act 2006 (c. 25)]
[^{F1} ITA 2007	The Income Tax Act 2007 (c. 3)]
[^{F2} CTA 2009	The Corporation Tax Act 2009 (c. 4)]
[^{F3} CTA 2010	The Corporation Tax Act 2010 (c. 4)]
[^{F4} TIOPA 2010	The Taxation (International and Other Provisions) Act 2010 (c. 8)]
[^{F5} FA 2012	The Finance Act 2012 (c. 14)]

Textual Amendments

- F1** Words in Sch. Pt. 1 inserted (6.4.2008) by [The Authorised Investment Funds \(Tax\) \(Amendment\) Regulations 2008 \(S.I. 2008/705\)](#), regs. 1, **6**
- F2** Words in Sch. Pt. 1 inserted (1.9.2009) by [The Authorised Investment Funds \(Tax\) \(Amendment\) Regulations 2009 \(S.I. 2009/2036\)](#), regs. 1, **32(2)**
- F3** Words in Sch. Pt. 1 inserted (1.4.2014) by [The Real Estate Investment Trust \(Amendments to the Corporation Tax Act 2010 and Consequential Amendments\) Regulations 2014 \(S.I. 2014/518\)](#), regs. 1(1), **3(3)** (with reg. 1(2)-(4))
- F4** Words in Sch. Pt. 1 inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Authorised Investment Funds \(Tax\) \(Amendment No. 2\) Regulations 2010 \(S.I. 2010/1642\)](#), regs. 1(1), **8**

Changes to legislation: *There are currently no known outstanding effects for the The Authorised Investment Funds (Tax) Regulations 2006, PART 1. (See end of Document for details)*

F5 Words in Sch. Pt. 1 inserted (1.1.2013) by [The Authorised Investment Funds \(Tax\) \(Amendment No. 3\) Regulations 2012 \(S.I. 2012/3043\)](#), regs. 1(2), **2(3)** (with reg. 1(2))

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