

**Changes to legislation:** The Central Securities Depositories Regulations 2017, Paragraph 12 is up to date with all changes known to be in force on or before 22 December 2023. 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

Minor and consequential amendments to primary and secondary legislation

### PART 1

Consequential amendments to primary legislation

#### Income Tax Act 2007

**12.** In section 886 of the Income Tax Act 2007 <sup>M1</sup> (interest paid by recognised clearing houses etc.)—

- (a) in subsection (1)—
  - (i) in paragraph (a) after “clearing service” insert “ or as a central securities depository ”;
  - (ii) in paragraph (b) after “service” insert “ or central securities depository ”;
- (b) in subsection (2) after “clearing service” insert “ or as a central securities depository ”;
- (c) in subsection (3) after paragraph (d) of the definition of “relevant entity” insert—
  - “(e) a recognised CSD;
  - (f) an EEA CSD;
  - (g) a third country CSD.”.

#### Marginal Citations

**M1** 2007 c.3; section 886 was amended by paragraph 24 of Schedule 14 to the Finance Act 2007 (c.11) and S.I. 2013/504.

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**Changes and effects yet to be applied to :**

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