

Tolley's Property Taxes

2003-04

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of Blackstone Franks LLP



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by

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Preface

The structuring of property transactions is one of the most difficult areas of tax planning. Each transaction needs to be considered individually. At the same time one transaction can affect the tax status of another carried out by the same person. As few property transactions of any size are wholly financed by the taxpayer, the structure of a transaction is frequently dictated, or at least heavily influenced, by the requirements of third parties. Furthermore, the ease with which interests in land can be created or subdivided frequently means that the tax implications of a proposal on several different owners need to be considered.

VAT in relation to property can be extremely complex and getting it wrong can be expensive and I am finding in practice that I am spending an increasing amount of time on VAT problems. Frequently, structuring a transaction slightly differently can give a vastly different VAT result. In the meantime there is no sign of a decrease in the number of VAT tribunal decisions that have to be considered.

I have tried in this book not only to explain the law – and the problems where the law is not clear cut – but to put this into the context of the types of transaction that are likely to take place in practice. I hope that this will help property owners and developers and others who deal in property to understand the transaction, as well as pointing their professional advisors towards the relevant legislative provisions themselves.

I would like to thank readers of earlier editions who have drawn to my attention areas of the text that needed clarification. I welcome such help and hope that readers will continue to write to LexisNexis UK with suggestions for improvement. More than 30 years of experience of property taxation has taught me that there are always new things to be learnt in this field.

I would also like to take the opportunity of thanking others involved in the production of this book, in particular Maggie O'Callaghan for typing the original manuscript, Jill Holland for typing the additional material for this edition and Lance Blackstone and my other partners at Blackstone Franks LLP for their helpful comments on various aspects of the text.

The law referred to in this book in general reflects the position at 1 October 2003.

London EC1, November 2003

R W MAAS

Table of Statutes

	<i>Paragraph</i>		<i>Paragraph</i>
1878 Customs and Inland Revenue Act	10.61	1908 Law of Distress Amendment Act	
1891 Stamp Act		s 6	17.212
s 1	20.7	1909 Revenue Act	
s 4	20.128	s 8	20.59
s 5	20.127, 20.131	1910 Finance (1909–10) Act	
s 6(1)	20.11	s 61	16.15
s 12	20.126	1919 Land Settlement (Facilities) Act	
s 13(1), (4)	20.126	s 21	20.53
s 14	20.123	1925 Land Registration Act	20.115
s 15	20.82	1925 Law of Property Act	17.292, 17.319, 20.5
(1)	20.124	s 109(8)	17.319
(2)	20.63, 20.124	s 205(1)	19.105
(3)(b)	20.124	1930 Finance Act	
s 15A	19, 236, 20.129	s 42	19.78, 19.236, 20.64, 20.68, 20.71, 20.82
(1)(b)	20.129	(1)	20.67
(2)	20.129	(2)	20.64
s 15B	19.236	(2B)	20.64
(1)(a), (b)	20.125	(3)	20.65
(1A)	20.125	(5)–(7)	20.64
(4)	20.124	1931 Finance Act	
s 54	20.7, 20.23	s 28	20.113, 20.116, 20.123
s 55(1)	20.11	(1), (2)	20.114
(1A)	20.11	(3)	20.116
(2)	20.11	Sch 2	20.113
s 56	20.17, 20.109	1938 Finance Act	
s 57	20.11, 20.12	Sch 4	20.65
s 58	19.16	1948 Agricultural Holdings Act	
(1)	20.20		11.103
(2), (3)	20.20	s 34	23.11
(4)	20.27, 20.31	1948 National Assistance Act	
(a)	20.32	s 21	21.27
(5)	20.27, 20.33	1949 Lands Tribunal Act	
(6)	20.34	s 1(5)	23.60
s 59	20.24, 20.23, 20.24	1949 National Parks and Access to the Countryside Act	22.37
s 60	20.55	1950 Diseases of Animals Act	10.199
s 61	20.20	1952 Prison Act	
s 62	20.38	s 28	21.24
s 73	20.45	s 47(5)	21.24
s 75(1), (2)	20.54		
s 77(1), (2)	20.59		
(5)	20.59, 20.109		
s 122(1A)	20.10		
Sch 1	20.38		
1898 Finance Act			
s 6	20.8		
1900 Finance Act			
s 10	20.21		

	<i>Paragraph</i>		<i>Paragraph</i>
1952 Visiting Forces Act	21.23	1970 Taxes Management Act	
1954 Landlord and Tenant Act	3.61, 11.36, 11.103, 17.303	s 12	15.1
s 37	11.103	s 14	22.65, 23.83
Part 2	19.37	s 19	22.64
1954 Finance Act (Northern Ireland)		(1)	23.81
s 11	20.64	(a)–(c)	23.82
1955 Army Act	21.24	(3)	23.82
1955 Air Force Act	21.24	s 20C	23.84
1957 Naval Discipline Act	21.24	(3), (4)	23.84
1958 Finance Act		s 20D	19.176, 23.84
s 34	20.10	s 33	10.11
1958 Recreational Charities Act	17.40	s 42	10.11
1960 Caravan Sites and Control of Development Act		s 47	23.60
s 29(1)	2.5, 10.47	(1)	13.3
1963 Finance Act		s 55	2.14
s 29	12.46	ss 110, 111	23.86
s 55(1)	20.109	1971 Attachment of Earnings Act	
(a)	20.10		21.66
(2)	20.51	1971 Finance Act	
s 56	20.53	s 64(1)(c)	20.112
1964 Continental Shelf Act		1971 Fire Precautions Act	
s 1	23.39	s 5(4)	10.195
1964 Protection from Eviction Act	11.79	s 10	10.195
1965 Finance Act		1971 Historic Monuments (Northern Ireland) Act	9.19
s 90	20.35	s 10	9.20
(3)	20.35	1971 Immigration Act	
s 91	20.83, 20.126	Sch 3, para 2	21.8, 21.24
1965 Nuclear Installation Act	8.75	1971 Mineral Royalties (Tax) Regulations	23.23
1965 Rent Act	11.79, 17.126	1971 Town and Country Planning Act	9.18
1966 Mines (Working Facilities and Support) Act		Pt IV (ss 54–86)	9.19
s 1	23.25	s 52	8.13
1967 Agriculture Act		1972 Local Government Act	9.86, 19.88
s 27	11.102, 23.11	1972 Finance Act	
1967 Finance Act		s 81(2)(a)	11.30
s 27(2)	20.68	1974 Control of Pollution Act	2.106, 22.37
(3)	20.67	s 46A	22.12
1967 General Rate Act	21.4	1974 Matrimonial Causes Act	
s 23	23.39	1973	
1967 Leasehold Reform Act	11.22, 11.57	ss 22A, 23A, 23A	19.7
1968 Countryside Act	22.37	1975 Finance Act	
1968 Provisional Collection of Taxes Act	22.31	s 34(1)	2.28
1970 Income and Corporation Taxes Act		s 49(4)	16.15
s 460	14.46	1976 Armed Forces Act	21.8, 21.24
s 488	13.24	1976 Finance Act	
s 111(9)	13.24	s 77	2.28
		1976 Rent (Agriculture) Act	21.15
		1977 National Health Service	21.23
		1977 Rent Act	21.15
		Note 13	22.27

	<i>Paragraph</i>		<i>Paragraph</i>
1978 Interpretation Act		(4FA)	18.53
s 6	9.29	s 32A	18.57
s 7	19.162	(10)	18.57
Sch 1	23.42, 23.43	s 35A	18.55
1979 Ancient Monuments and		s 39A	18.22
Archaeological Areas Act	9.19	s 65(1)(b)	13.25
Pt I (ss 1–32)	9.20	s 102A	18.62
Notes 6–8	9.20	s 104(1)(a)	18.24
1980 Finance Act		s 105	18.21, 18.22B
s 91	19.234	(1)(a)	18.24
s 97(1), (4)	20.117	(d), (c)	18.24
s 102	20.11	(3)	18.25, 18.27
1980 Housing Act	23.61	(6)	18.28
Pt I (ss 51–77)	10.197	ss 106–108	18.28
s 56	10.200	s 112(4)	18.29
(4)	10.197	s 113	18.29
Pt II	10.197	s 115	18.2
1980 Local Government,		(2), (3), (5)	18.7
Planning and Land Act		s 116	18.4
s 135	22.12	(4)	18.6
1980 Residential Homes Act	10.195	(5A)	18.3
1981 Finance Act		(5B)	18.3
s 107	20.36	(5D)	18.3
s 108	20.118	(7)	18.6
1981 New Towns Act 1981	19.98	s 117	18.2, 18.11
1981 Wildlife and Countryside		s 118	18.2, 18.11
Act	22.37	(3)	18.11
1982 Civil Jurisdiction and		(4)	18.11, 18.12
Judgement Act	15.1	s 119	18.11, 18.14
1982 Criminal Justice Act		(1)	18.11, 18.17, 23.24
s 35	21.83	(2)	18.11
1982 Finance Act		s 120(1)	18.15
s 129	20.88	(2)	18.14
1983 Mental Health Act		s 121	18.11, 18.16, 18.17
ss 46–48	21.8, 21.23	(1), (2)	23.26
s 136	21.8, 21.24	s 122	18.18
Part II	21.23	(1)	23.23
1984 Building Act		(2)	23.26
1984 Inheritance Tax Act		(3)	23.27
s 10(1)	23.80	(5)	23.26
s 16	18.23	(6)	23.25
s 18	18.64	(7)	23.23
s 20	18.64	(8)	23.23
s 22	18.64	s 123	18.19
s 23	18.64	(2), (3)	18.20
ss 24, 24A	18.64	s 124	18.21
s 25	18.64	ss 124A, 124B	18.6
s 26	18.58	s 124C	18.10
s 27	18.64	s 125	16.8
s 28	18.64	s 126	16.10, 16.12
s 30	16.13, 18.53	s 127	16.8, 16.10
s 31	2.28, 18.45, 18.46	s 128	16.9, 16.10
(2)(a)	18.53	s 129	16.10
(4B)	18.54	s 130	16.8, 16.10

	Paragraph		Paragraph
<i>1984 Inheritance Tax Act</i>		<i>1985 Family Law (Scotland) Act</i>	
s 131(1)(a)	18.33	1985	
(b), (3)	18.33	s 8(2)	19.7
s 137	18.26, 18.27, 18.42	s 14(1)	19.7
(1), (2), (4)	18.34	<i>1985 Finance Act</i>	
(3)	18.35	s 66	10.138
s 138	18.42	s 68	11.68
(1)	18.36	s 82	20.89
s 142	13.49	s 83	19.81
s 160	23.63	s 84	19.82
s 161(1)	23.65	s 89	20.115
s 163	23.67	Sch 17	
s 169	23.68	para 6	6.10
s 176	18.18	Sch 26	18.45
s 190(4)	18.38	<i>1985 Housing Act</i>	19.98
s 191	18.27, 18.38, 18.46, 18.49, 18.50, 23.61	s 126	19.99
(1)(b)	18.37, 18.47	s 171A	19.91
(2)	18.39, 18.47	Part IV (ss 79–117)	21.15
(3)	18.39	Part V (ss 118–188)	19.99, 20.120
s 192	18.42, 18.46	<i>1985 Housing Associations Act</i>	8.27, 11.55, 17.50, 17.166, 19.98
s 193	18.42, 18.46	s 126	20.120
s 194	18.42, 18.44, 18.46	<i>1986 Agricultural Holdings Act</i>	11.98, 17.303, 18.5
s 195	18.43, 18.46	s 64	11.103
s 196	18.46, 18.48	<i>1986 Building Societies Act</i>	
(1)–(3)	18.44	s 97(6), (7)	19.87
s 197	18.42	<i>1986 Finance Act</i>	
(1), (2), (3)	18.50	s 42	20.83
s 197A	18.37, 18.46	s 75	19.57, 20.73
s 198(1)–(4)	18.49	(1)–(5)	20.76
s 208	16.12	s 76	19.74, 20.76, 20.77, 20.80, 20.83, 20.84, 20.85
s 220	23.86	s 77	20.82, 20.83
s 222	23.60	(3A), (3B)	20.78
s 227	16.14	(6A)	20.78
(1A)(3)	18.32	s 102	18.59, 18.72, 18.75
s 229	16.14	(5)	18.64, 18.73
s 233	16.14	s 102A	18.61, 18.68, 18.68, 18.71, 18.73, 18.74, 18.75
s 234	16.14	(1)–(4)	18.68
(1)	18.32	(5)	18.68
s 269	18.11, 18.18	(6)	18.68
s 284	23.43	s 102B	18.72, 18.73, 18.74, 18.75
Sch 2	16.9	s 102C(1)	18.68
Sch 3	18.57	(2), (3)	18.73
Sch 4, para 1	2.22, 2.28	(4)–(7)	18.75
<i>1984 Finance Act</i>	20.6	s 185(5), (5A), (5B)	18.65
s 50	2.86	Sch 20	18.75
s 111(3)	20.60	para 2	18.75
<i>1984 Registered Homes Act</i>	21.27		
s 1(4), (5)	21.27		
s 21(3)	21.27		
Part 1	21.27		
<i>1985 Companies Act</i>	10.7		
s 247	10.9		

	Paragraph		Paragraph
6(1)(a)	18.60	s 26	2.22, 2.26, 3.5
(b)	18.63, 18.73	(1)	2.26
1986 Insolvency Act	4.71	(2A)	2.28
s 110	19.74	(4)	2.27
s 190	20.92	(5)	2.27
s 378	20.92	s 27	2.28, 3.5
1987 Finance Act		s 28	3.5
s 54	20.120	s 29	2.29, 3.5
s 55	20.93	(1)–(5)	2.29
Sch 8, para 15(3)	18.32	s 30	2.21, 3.5
1987 Housing (Scotland) Act	19.100	(1)–(3)	2.37
s 81A	19.91	(4)	2.39
1987 Landlord and Tenant Act	7.5	s 31	2.21
s 42	2.59, 2.68, 2.69,	s 32	2.45
	2.70	(1)	2.44
(3)(a), (b)	2.69	(1B)	2.33
(7)	2.69	(3)	2.36
s 58(1)	2.70	(5), (6)	2.36
Part 1	19.109	(7)	2.36
1988 Building Societies Act	19.102	s 34	3.13, 3.23, 3.26,
1988 Finance Act			3.28, 3.31, 3.32,
s 77	19.77;		3.34, 3.36, 3.41,
1988 Housing Act	19.98		10.169, 12.46,
1988 Income and Corporation			22.42, 23.46, 23.82
Taxes Act		(1)	3.2, 3.9, 3.14, 3.15,
Pt XV Chap 1A	App 1		3.59, 23.45
s 5(2)	2.90	(2)	3.4, 3.5, 3.9, 3.46,
s 6(2)(b)	4.78		12.45, 12.49
(4)	7.3	(3)	3.5, 3.9
s 7(2)	22.22	(4)	2.121, 3.6, 3.7, 3.9,
s 8(1)	7.3		12.45, 23.45
s 11	4.78	(5)	2.121, 3.7, 3.8, 3.9,
s 13A(2)	7.18		3.10, 3.24, 12.45,
s 15	2.2		23.45
Sch A	2.24, 2.29	(6)	3.10, 3.31
s 15(1)	2.3, 2.7, 2.41, 3.52,	(7)	3.10
	16.1	(8)	3.11
(1A)	2.8	(9)	3.12
(3)	2.5	s 35	3.13, 3.15, 3.16,
(4)	2.6		3.23, 3.26, 3.28,
s 21	2.2		3.31, 3.32, 3.34,
(1)	2.10		3.36, 3.48, 3.49,
(2)	2.12		12.45, 12.46, 12.47,
(4)	2.13, 2.41		23.45, 23.82
s 21A(1)	2.11	(2)	3.14
(2)	2.15, 2.16	(3)	3.16
(4)	2.17	s 36	2.119, 2.120, 3.17,
s 21B	2.15, 2.16		3.21, 3.22, 3.23,
s 21C	2.18, 2.19		3.26, 3.28, 3.30,
s 24	3.30, 12.36		3.40, 3.45, 23.45,
(2)	3.30		23.46, 23.82
(3)	3.23	(1)	3.18, 3.19, 3.23
s 25	3.5	(2)	3.20
(7)	2.30	(6)	23.45

	Paragraph		Paragraph
<i>1988 Income and Corporation Taxes Act</i>		s 74	2.16, 4.3, 6.2, 12.38, 13.35, 23.27
(3)	3.22	(c)	12.39
s 36(4A)	3.19	(1)(a)	12.44
(4B)	3.19	(d)	12.44
s 37	3.32, 3.40, 12.48	(f)	4.4
(1)	3.32	(9)	23.29
(2)	3.32, 3.37, 3.39	s 75	2.16
(3)	3.35, 12.48	(1)	7.3
(4)	3.36, 3.39, 3.47, 12.22	(3)	7.11, 8.72
(5)	3.36, 3.37, 3.47, 12.22, 12.44	(4)	7.11
(6)	3.38, 12.22	ss 76–79	2.16
s 38	2.120, 3.25, 3.34	s 80	2.16, 2.108
(1)	3.23, 3.24, 10.174	s 81	2.16, 2.108
(2)–(4)	3.24, 10.174	s 82	2.16, 2.17, 2.22
(5)	3.26	s 83	2.16
s 39(3)	3.30	s 83A	8.82
s 40(1)–(3)	2.25	ss 84–86	2.16
(5)	2.32	s 87	2.16, 2.17, 3.32, 3.40, 12.48
(3)	3.31	(1)	12.45, 12.46
s 42	3.27	(2), (3)	12.46
s 43	2.52	(4)	12.48
(2)	3.28	(8)	12.49
(3)	2.116	(9)	12.45
s 43A(1)	2.116, 2.118, 2.120	ss 88–90	2.16
(2)	2.116	s 91	2.16, 10.1, 10.203
(4)	2.117	s 91A	2.106
s 43B	2.115, 3.22	s 91B(1)–(11)	2.106
(3)	2.118	ss 92–95	2.16
s 43C	2.119	s 96	2.16, 2.17
s 43D	2.120	s 97	2.16
(2)	3.14	s 98	2.7, 2.16, 2.17, 23.32
s 43E	2.120	(1), (2)	23.31
(1)	2.120	(3)	23.32
(2)	2.120	(4)	23.31
(4)	2.121	(5)	23.32
s 43F	2.121	(6)	23.32
s 43G(2)	2.121	(7), (8)	23.32
(3)	2.121	s 99	2.16
s 53(1)	2.7, 23.9	(1)	16.2, 23.44
(2)	2.7, 2.41, 23.9	(2), (3)	14.22, 23.45
(3)	23.34	s 100	23.80
(4)	16.1, 23.34	(1)(a)	23.80
s 55	2.7, 23.16, 23.17	(b)	23.81
s 65A(1)–(3)	2.107	(1A)(a)	23.80
(4)	2.107, 2.108	(b)	23.81
(5)	2.108	(1C)	23.81
(6)	2.108	(1D)	23.81
(7)	2.108	ss 103–106	2.15
(8)	2.107	ss 108–110	2.15
s 70A	2.107	s 109A	2.15
s 72	2.15	(4)	2.21
ss 74–99	2.16		

	Paragraph		Paragraph
s 113	2.16	(b)	4.44
(1)	2.16	(1H)	4.19
(2)	2.16	(a), (b)	4.5
s 119	2.7, 23.20	s 354	4.8
(1)	23.18	(1)	4.8, 4.42
(2)	23.19	(2)	4.11, 4.12
(3)	23.20	(5)	4.18
s 120	2.7, 23.29	(b)	4.29
(1)	23.28	(7)	4.17
(1A)	23.28	s 355	4.8
s 121	2.7	(1)	4.18
(1)	23.21	(1A)	4.23
(3)	23.21	(2A)–(2C)	4.35
s 122(1)	23.21	(3)	4.37
(3)	23.25	(4)	2.47
(6)	23.23	(5)	4.13, 4.15
(8)	23.21	s 356	4.8, 4.18
s 130	7.5	(3)	4.38
s 131	23.59	(a), (b)	4.40
s 145	15.4, 23.54	(4), (5)	4.41
s 146	15.4, 23.50	ss 356A–D	4.32
s 154	2.30	s 357	4.8, 4.25
s 168(8)	20.85	(2)	4.26
s 198	13.35	(3)	4.25
s 209(2)(d)	4.94, 4.95, 4.96	(a)	4.27
(e)	4.94, 4.98	(4)	4.29
(iii)	4.94, 4.95, 4.97	(5)	4.27
(3AA)	4.96	(6)	4.28
s 209A	4.96	s 357A	4.10
s 209B	4.96	s 358	4.8
s 212(1), (3)	4.95	(1), (2)	4.39
s 231A(4)	8.77	(4)	4.39
ss 282A, 282B	2.77	s 359	4.8, 4.20
s 291(3)	23.90	ss 360–364	4.8
s 291A	23.90	s 365	4.8, 4.44
s 294	23.87	(1)(d)	4.46
s 297(2)(fa)–(fe)	11.101	(1A)	4.44, 4.46
s 337	6.6	(1AA)	4.45
(1)	2.16	(1AB)	4.45
s 337A	4.2	(1AC)	4.45
s 338(2)	6.6	(1AD)	4.45
s 340	7.8	(3)	4.44
s 349(2)(c)	4.79, 4.85	s 366	4.8
(3)	4.85, 4.87	s 367	4.8
(4)–(8)	4.87	(1)	4.8, 4.12, 4.37
s 349A	4.86, 4.87	(2)	4.9
s 349B	4.86, 4.87	s 369(1)	4.20, 4.42
s 349C	4.87	s 370(2)(b)	4.42
s 349D	4.87	s 373(4)	4.42
s 353	4.8, 4.38	(6), (7)	4.42
(1A)	4.19, 4.44	s 375	4.43
(1E)	4.19	s 379A	10.189
(1F)	4.19	(1)	2.41
(1G)	4.19	(2)(a)	2.45

	Paragraph		Paragraph
<i>1988 Income and Corporation Taxes Act</i>		s 577	2.15
(b)	2.42	s 577A	2.15
(3)	2.42, 2.46	s 578	23.38
(4)	2.42	s 579	2.15
(6)	2.46	s 580	2.15
(8), (9)	2.43	s 587A(2)	23.95
(10)	2.44	s 587B(1)	23.91, 23.93
s 379B	2.109	(2)(i), (ii)	23.91
s 380	2.87, 11.3	(3), (4)	23.91
s 381	2.87, 2.101	(5)–(7)	23.92
ss 382–384	2.87	(9A)–(9D)	23.93
s 385	2.50, 2.78, 2.87	s 587C(2), (3)	23.94
ss 386–390	2.87	(4), (5)	23.95
s 392	2.78	(6)–(10)	23.96
s 392A	8.72	s 588	2.15
(1)	2.48, 8.72	s 589B	2.15
(2)	2.48	s 590	7.21
(3)	2.49	s 591	7.21
(5)–(7)	2.50	s 623(2)(c)	2.87
s 392B	2.113, 2.117	s 644(2)(c)	2.87
s 393	2.87	s 660A	2.69
s 393A(1)	8.72	s 701	4.39
(2)	6.11	s 703	14.48
s 394	2.87	s 709	4.74
s 401	2.90	s 739	15.1
(1)	2.15	s 740	15.1
s 403	2.48	s 768(1)	2.51
(1)	8.72	s 768B(1)	2.51
s 403ZD(3)	2.48	ss 768C, 768D	2.51
s 416	4.70, 7.17, 19.66, 19.72, 19.77; 20.78, 20.80	s 770	23.76, 23.76, 23.77
		s 770A	23.75, 23.76, 23.76, 23.76
s 417(3)	4.67	s 773(4)	23.77
(4)	4.67	s 774	6.20
(7)	19.78; 20.82	(1)	6.17, 6.18, 6.20, 6.21
(8), (9)	19.78	(2)	6.19
s 419(5)	20.85	(3)	6.20
s 460	14.48	(4)	6.17, 6.22
s 488	2.18, 23.35	s 776	3.62, 5.35, 6.12, 13.24, 14.1, 14.2, 14.3, 14.18–14.20, 14.24–14.26, 14.30–14.34, 14.38, 14.40, 14.41, 14.44, 14.48, 14.49
s 489	23.36	(1)	14.37
s 491	12.8	(2)	6.12, 14.4, 14.5, 14.9–14.12, 14.14–14.18, 14.24, 14.36–14.39, 14.45, 14.46
s 503	2.86, 2.87, 2.142	(a), (c)	14.45, 14.46, 14.48
(1)(b)	2.89	(3)	14.20
(3)(a)	2.101		
(4)	2.101, 2.104		
(5)	2.101		
s 504(2)(a)(b)	2.94		
(3)	2.94		
(b)	2.96		
(4)(a)–(c)	2.95		
(5)	2.95		
(6)	2.96		
(7)(8)	2.96, 2.97		
(9)	2.94		

	<i>Paragraph</i>		<i>Paragraph</i>
(4)	14.8	s 830	22.35
(5)	14.24, 14.26	(1)–(5)	23.42
(6)	14.21	s 832(1)	5.2, 22.11, 23.10
(7)	14.18	s 833(3)	14.25
(8)	14.24, 14.34, 14.42	(4)(c)	2.87
(9)	13.24, 14.33	s 836A	2.11
(10)	6.12, 14.16, 14.45	s 837	2.26, 16.2, 23.41
(11)	14.44, 14.46	(1), (2)	23.39
(13)	14.6, 14.7	(3)	23.60
(14)	14.30, 14.31	s 837A	10.190
s 777(2), (3)	14.26	s 838	2.13, 2.119, 3.10,
(4)	14.27		3.18, 3.22, 3.23,
(5)	14.28		3.30, 3.54, 3.57,
(6)	14.23		4.13, 4.15, 7.17,
(7)	14.24		8.73, 8.78, 10.10,
(8)	14.25		10.59, 10.61, 10.64,
(9)	14.30		10.77, 10.133,
(10)	14.29		10.182, 14.5,
(11)	14.18, 14.25		17.185, 17.190,
(13)	14.19, 14.20		17.258, 17.263,
s 778	14.51		20.20, 22.2, 22.24,
(1)–(2)	14.50, 14.51		23.53, App 1
(3)	14.51	(5)–(10)	19.55
s 779	12.13, 12.14, 12.25	s 839	19.9, 19.13, 19.19,
(1)	3.55, 12.15		19.23, 19.32, 19.50,
(2)	3.55, 12.21		19.194, 19. 218,
(3)	12.23		20.46
(4)	12.16, 12.18	(1)–(8)	App 1
(5)	12.18, 12.22	(6)(7)	14.15
(6)(a), (b)	12.22	s 840	6.22, 20.63, 20.64,
(c)	12.18, 12.22		App 1
(d)	12.22	s 840A	19.102
(7)	12.22	Sch 18	20.64
(8)	12.16	para 10(2A)	8.82
(9)	12.21	5(3)	19.55, 20.64
(10)	12.24	5B–5E	19.55, 20.64
(11)	12.20	83	8.82
(12)	12.24	83I–83K	8.82
s 780	2.119, 2.120, 3.59,	Sch 28, para 5(2)	23.75, 23.76
	12.13, 12.24, 12.26,	Sch 28AA	23.75, 23.76, 23.77,
	12.35, 12.36		23.78
(1)	3.55, 12.27	Sch 30, para 2(1)	3.25
(2)(a)	12.29–12.32	3, 4	3.25
(b)	12.31, 12.32	5(2), (3)	12.50
(3)	12.27, 12.28, 12.29	(5)	12.51
(4)	12.33	(6)	12.50
(6)	12.34	1988 Local Government Finance	
(7)	12.35	Act	
(8)	12.36	s 41	21.86, 21.87
s 783(10)	12.20, 12.35	s 42	21.4
s 826(1)(e)	8.82	ss 42A–43	21.87
(3B)	8.82	Part III	21.4
s 827(1C)	22.21	Sch 5	21.87
(1F)	19.188	Sch 6, para 2	21.86

	Paragraph		Paragraph
1988 Local Government Finance Act		1990 Environmental Protection Act	
Sch 11	21.74		2.106, 22.6, 22.12, 22.37
1988 Housing Act	10.197	1990 Planning (Listed Buildings and Conservation Areas) Act	9.19, 9.20
Part 3	19.88	s 1(1)(b)	9.29
1988 Housing (Scotland) Act		s 6(2)	9.21
s 2	19.88	1990 Town and Country Planning Act	
1988 Finance Act		s 55	19.51
s 44	2.16, 4.38	s 69(1)	20.113
(4)	4.39	s 106	2.106, 8.13, 8.14, 17.304, 19.53, 22.37
(5)	4.38	(9)	19.53
s 66	15.1	s 107	11.103
s 73(2)	2.15	s 299A(2)	19.53
s 94	10.1	1991 Criminal Justice Act	
s 95(1)	10.200	s 17	21.83
s 150	20.94	1991 Child Support Act	21.66
Sch 6	2.16, 16.1	1991 Finance Act	
Sch 18, para 82	10.13	s 72	11.3
1989 Children Act	17.39	s 89	15.3
1989 Finance Act		s 110	20.1
s 43	2.15	Sch 13, para 7	20.22
s 76	2.15	1991 Water Resources Act	22.37
s 105(1)	7.19	s 161A	22.12
(2)	7.16	Pt III (ss 82–104)	8.74
s 106	7.19	1992 Finance Act	
ss 112–113	2.15	s 42	2.16
s 117	10.1	s 46	
s 178	19.165, 19.167	(1)	2.16
Sch 3, para 2(4)	9.23	(2)	2.16
13(5)	17.66	1992 Finance (No 2) Act	
Sch 9, para 1	11.67	s 59	2.73
1989 Law of Property (Miscellaneous Provisions) Act	20.5	Sch 10, para 2	2.73
1989 Local Government and Housing Act		(2)	2.73
1990 Capital Allowances Act		(3)	2.75
s 1	10.165	para 4	2.76
s 7(1)(b)	10.159	5	2.74
(3)	10.159	6(a), (b)	2.77
s 10A	10.165	7	2.74, 2.76
s 15(1)(d)	2.108	8	2.73
s 18	10.46	9(2)(b)	2.78
s 21	10.44	(3)–(5)	2.78
(8)	10.120	10(4)	2.78
Pt II, Ch I (ss 22–29)	2.90	11(2)–(7)	2.79
s 28	4.57	12(2)(a), (b)	2.80
s 29(1)	2.32	(4), (6)	2.80
s 70	16.24	1992 Local Government Finance Act	
s 73	7.12		21.1
s 83	6.9	ss 1, 2	21.2
s 124(2)	10.150	s 3(1)–(4)	21.5
s 124A	10.146	(5), (6)	21.7

	Paragraph		Paragraph
s 5	21.10	6	21.22
(4), (6)	21.10	7	21.17, 21.26
s 6	21.19	8	21.26, 21.27
(1), (2)	21.14	9	21.56
(3)–(6)	21.15	10	21.22, 21.55
s 7	21.19	11	21.22
(1)–(5), (7)	21.16	Parts I, II	21.52
s 8	21.19	Sch 2	21.31
(1)	21.17	Sch 3	21.46
(2)	21.18, 21.76	para 1	21.75, 21.77
(3)–(5)	21.18	2, 3	21.77
s 9(1)–(3)	21.19	4, 5	21.78
s 10	21.29	Sch 4, para 8	21.23
(1), (2)	21.19	Sch 5	21.67
s 11	21.21, 21.29, 21.48	Sch 9	21.85
s 12	21.28, 21.29, 21.48,		
	21.76	1992 Social Security	
s 13	21.29	Contributions and Benefits	
s 15(1)	21.74	Act 1992	
s 16(1), (2)	21.74	Sch 1, para 3	21.23
(3)	21.75	Sch 9, para 1C	21.23
(4)–(8)	21.76		
s 18	21.84	1992 Taxation of Chargeable	
s 20	21.32	Gains Act	11.9, 23.27, 23.85
s 21(1)–(5)	21.32	s 1(1)	3.60
s 22(5)	21.44	s 2A	11.7
(6)	21.33	s 13	15.1, 15.3
(7)	21.44	Pt II (ss 15–57)	9.14
(8)	21.33	s 15	11.1
s 23	21.33	(1)	9.14
s 24	21.34, 21.43, 21.45,	s 17	23.62
	21.75	(1)	11.71
s 25	21.37	(a)	23.73
s 26	21.38	s 18	23.73
(5)	21.32	(3)	23.74
s 27	21.32	(6)–(8)	23.73
(1)–(7)	21.39	s 21	11.22
s 28(1)–(3), (5)–(8)	21.42	s 22	2.72, 3.60, 11.13,
s 29	21.43		11.69
ss 30–38	21.85	(1)	3.50, 11.16, 11.103
s 39	21.40, 21.85	(a)	11.54
ss 40–65	21.85	(d)	11.19
s 66	21.4, 21.76	(2)	11.16
(2)	21.4	(3)	11.16
ss 70–73	21.85	s 23	11.44
s 74	21.10, 21.85	(2), (3)	11.45
ss 75–96	21.85	(4)–(6)	11.43
s 97	21.40, 21.85	(8)	11.43
ss 98, 99	21.85	s 24(2), (3)	11.46, 11.84
s 144(1)	21.39	s 26(2)	11.108
Sch 1, para 1	21.23	s 28	11.64, 11.83
2	21.15, 21.24	(1)	11.14, 11.19
3	21.22	(2)	11.14
4, 5	21.8, 21.25	s 32	11.68
		s 35	11.74

	Paragraph		Paragraph
<i>1992 Taxation of Chargeable Gains Act</i>		s 163	2.87, 11.93
s 37	3.46, 3.48, 11.1, 14.25	s 164	2.87, 11.93
(1)–(3)	11.104	(6)	11.88, 11.93, 11.95
s 38	8.7, 9.14, 14.25	(7)	11.95
(1)	3.49, 11.4	s 164A(13)	11.101
(2)	3.49, 11.9	s 164N	11.100
(3)	4.89, 11.10	s 165	2.87, 22.58, 23.74
s 39	11.10, 11.11, 14.25	s 170	4.72
(2)	11.11	s 173(1)	8.19, 8.20
s 40	4.90, 4.91	s 175(1)	11.86
s 41	11.105	ss 202, 203	23.27
s 42	3.41	ss 218, 219	23.37
s 43	11.11, 11.38	s 222	11.60, 13.2, 13.33, 14.33
s 44(1)(a)	11.106	(1)	13.2, 13.14
s 46	11.23	(b)	13.3, 13.8
s 48	11.17, 11.68	(2)–(4)	13.2
s 49	11.68	(3)	13.3
s 53(1)	11.4	(5)	13.5, 13.8, 13.9–13.11
(1A)	11.5	(6)	13.13
s 55(1)–(6)	11.77	(7)	13.20
s 62	13.20, 23.62	(8)	13.22
s 71(1)	23.62	s 223	11.60, 13.2, 13.32, 14.33
s 138	14.48	(1)	13.2
s 144	11.71	(3)	13.14, 13.16
(1)	11.64	(4)	13.32, 13.33
(2)	11.64	(7)	13.14
(b)	11.65	s 224	11.60, 13.13, 13.24, 14.33
(3)(a)	11.64	(1)	13.3, 13.23, 13.35, 13.38
(b)	11.65	(2)	13.23
(4)	11.69	(3)	13.24
(6), (7)	11.70	s 225	11.60, 13.25, 13.33, 14.33
s 144ZA	11.72, 11.73	s 226	11.60, 14.33
s 152	2.87, 11.82	(1)	13.29
(1)	11.84	(2)–(4)	13.31
(3), (4)	11.58	(5), (6)	13.30
(5)	11.84	s 241	2.87, 2.102, 2.103, 2.104
(9)	11.82	s 242	11.50, 11.51
s 153	2.87	(1)	11.47
s 154	2.87, 11.61, 11.85	(b)	11.48
s 155	2.87, 11.82, 11.84, 11.85	(2)	11.47
s 156	2.87	(3)–(5)	11.48
(2)(a), (b)	11.88	(6)	11.47
(3)	11.88	(7)	11.48
(4)	11.82, 23.33	s 243	11.48, 11.50, 11.51, 11.62
s 157	2.87	(1), (2)	11.49
s 158	11.88	(4)	11.50
s 161	14.18		
(1)	8.19		
(2)	8.16		
(3)	8.19		
s 162	11.89, 11.90, 11.91		
s 162A(3), (4)	11.90		

	Paragraph		Paragraph
(5)	11.50, 11.57	para 1(1), (2)	11.21
s 244	11.51	(3)	11.23
s 245(1)	11.54	2	3.41, 11.26
(2)	11.56, 11.62	3	3.49, 11.26
s 246	11.52	(2)	3.50, 11.27, 11.28,
s 247	11.57, 11.61, 11.109		11.29
(1)	11.57	(3)	11.27, 11.28
(b), (c)	11.58	(4)	11.28, 11.29
(2), (3)	11.59	(5)	11.28
(5)(a)	11.59	(6)	11.27
(b)	11.58, 71.54	4(1)	11.33
(6)	11.62	(2)(a)	11.33
(8)	11.57	(b)	11.34
s 248	11.109	(3)	11.35
(1)	11.60	5	3.41–3.43, 3.45
(3)	11.61	(1)	3.42
(4)	11.62	(2)	3.43, 3.44
s 249	11.102, 23.11	(3)	3.45
s 250	16.5	(4), (5)	3.46
(1)	16.3, 16.5	6	3.41, 3.47
(2)	16.3	(1)	3.47
(3)	16.3, 16.5	(2)	3.48
(4)	16.3, 16.4, 16.5	7	3.46
s 251(3)	11.108	8(1)–(6)	11.30
s 253	2.87	10(1)(a)	11.31
s 262	16.5	(2), (3)	11.32
s 272	19.216	1993 Finance Act	
(1), (2)	23.61	s 46	17.311
s 273	19.216	s 56	4.10
s 274	19.216, 23.61	s 115	10.5
s 276 (1), (3)–(8)	23.42	ss 125–170	4.68
s 279A	11.18	s 200	23.60
s 279D	11.18	s 201	20.10, 20.51
s 286	23.73	s 202	20.120
s 288(1)	23.43	s 203	20.120
Sch A1, para 5(1A)–(5)	11.6	1993 Housing and Urban	
13	11.64	Development Act	11.57, 20.98
Sch 2, para 9	11.80	1993 Leasehold Reform, Housing	
(2)–(4)	11.80	and Urban Development	
11(7)	11.26	Act	
16	11.78	s 4A	19.109
(4)	9.13, 9.14, 13.24	Part I	19.109
(5)	9.15	1993 National Lottery Act 1993	
17	11.78	s 25	19.88
(2)	11.78	1993 Railways Act	
(5)	11.79	Part I	10.86
Sch 4, para 1	11.76	1994 Finance Act	10.2
Sch 5B	11.100	s 81(2)	4.43
para 17	11.100	s 93	11.4
19	11.101	s 118(1)–(2)	10.11
Sch 5BA, para 3	11.100	(5)	10.11
Sch 6, para 10(1)(c)	2.87, 11.93	(7)	10.11
Sch 7	2.87	s 119	10.132
Sch 8	11.38	s 121	10.166