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Office of Tax Simplification

Review of tax reliefs interim report

December 2010



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ISBN 978-1-84532-819-1
PU1111

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Foreword

Everyone agrees that the UK has a complex tax system but this report now enables the Office of Tax Simplification to show how the process of simplifying the system can begin. Since our establishment in late July we have worked hard to define the scope and scale of the problem as far as reliefs and allowances are concerned. This culminated in November with the publication of the details of 1,042 reliefs along with our suggested criteria for their review.

Now, via this report, we are taking this work forward by demonstrating what would happen to a small cross section of reliefs when these criteria are applied to them. Our purpose in doing this is to expose, for public scrutiny and comment, the methodology we have used. We would particularly welcome your assessment as to whether you think this approach would be effective if applied to the full list of reliefs and allowances.

We want to propose real changes that will help people and businesses and make the UK tax system an asset rather than a hindrance to economic growth. If a tax or relief is not fit for purpose, we will say so; but equally if something currently works well, we will recommend it be retained, identifying improvements if we can.

Finally I would like to express my thanks to all those who have given up their time to assist us in compiling this report, in particular the members of the consultative committee, and those organisations who have provided our private sector secondees – BDO, Bauer & Cottrell Ltd, Deloitte and PwC, without whom the work of this office would not be possible.

I hope that when you have read the report you will agree that this is an important first step along the road towards a simpler tax system. All of us in the Office of Tax Simplification would really welcome your views and comments on our work so far.



Rt Hon Michael Jack

Chairman

1

Introduction and background

1.1 This is the interim report of the Office of Tax Simplification (“OTS”) on the review of tax reliefs. The aim of the report is to test the methodology we have arrived at against a small sample of reliefs and to invite comments.

1.2 The purpose of this interim report is not to arrive at firm conclusions on individual reliefs, but to test whether the methodology and criteria we are using are coming up with sensible results. We would welcome feedback from businesses, tax experts and other interested parties. We will publish our next report, applying our criteria to a wider selection of tax reliefs, to inform the Chancellor of the Exchequer’s 2011 Budget.

1.3 We are also setting out our initial thoughts on what we mean by tax simplification, and again would like to hear feedback.

1.4 Our remit for the reliefs project is to:

- review a list of all reliefs, allowances and exemptions, applying to both businesses and individuals, within the taxes and duties administered by HM Revenue and Customs (“HMRC”); and
- identify those reliefs that should be repealed or simplified to support the Government’s objective for a simpler tax system.

1.5 We recognise that it would be a huge task to look in detail at each of the 1,042 tax reliefs that we identified in our first publication. We have therefore decided not to consider certain reliefs in detail, to ensure that we have a manageable group of reliefs to study.

1.6 Annex A lists the 74 reliefs we plan to include in our final review.

1.7 We are particularly interested in identifying those reliefs that:

- are largely historic or have a policy rationale that has weakened over time;
- are not frequently used;
- benefit a small number of taxpayers but may create distortions in the tax system; or
- are used by larger number of taxpayers but that are complex for business and/or HMRC to administer.

We have taken these factors into account in arriving at the methodology for our review.

1.8 Annex B lists a further 75 reliefs that we will consider if time permits. We would welcome comments on whether we should include any of these in our final report as a priority.

1.9 The 883 reliefs that we will not pursue in detail at this time are listed at Annex C and include:

- those subject to international agreements;
- those reliefs that are structural and an integral part of the tax system, for example to avoid double taxation;

- those reliefs that are themselves a simplification;
- reliefs that are subject to current HMRC/HM Treasury consultations, to avoid duplication of that work; and
- VAT reliefs - we have decided not to carry out any detailed review of VAT reliefs because of the particularly complex interactions between EU law and UK political commitments.

1.10 Our review takes into account:

- the impact of removing or simplifying individual reliefs, both for specific taxpayers and the wider economy; and
- the Government's wider objectives for the tax system, including the need for it to be internationally competitive, support fairness and provide sustainable revenue.

1.11 It is important to make clear that we cannot make decisions about any individual reliefs – we can only make recommendations. Ultimately it is for the Chancellor of the Exchequer to decide on changes to tax law; in doing so he will take account of the advice he receives from the OTS. Any changes that might result would of course be subject to the normal Finance Bill procedures.

1.12 The impact of changing reliefs in practice is uncertain and difficult to estimate due to behavioural effects, which in many cases have not been incorporated in the broad estimates of revenue in the report. We anticipate that HMRC and HM Treasury would carry out further analysis of any proposals that the Chancellor decides to take forward.

Our work to date has included:

1.13 The first objective of the OTS was to collate all the reliefs administered by HMRC, which are the subject of the review. The list was drawn up with the help of HMRC. It was subsequently verified against tax legislation by the OTS and omissions, duplicates and inconsistencies were rectified.

1.14 For the first time, a complete list of all 1,042 tax reliefs has been collated. This was published in November 2010. [OTS Full list of reliefs](#)

1.15 A strategy document was published alongside this list of reliefs, which set out that our task was to make recommendations, based on analysis of evidence we would gather over the course of our review, for reliefs that could be sensibly repealed, modified, streamlined, simplified or delivered in a different way so as to make the tax system simpler.

1.16 The provisional criteria that we suggest we base our recommendations on are set out in box 3.A in chapter 3 of this report. We have been considerably assisted in defining our review criteria by input from our consultative committee; they have also commented on an earlier draft of this report.

2

What is simplification

2.1 Simplification of the law is not a new issue. In a proclamation in 1551 Edward VI said¹:

"... when time shall serve, the superfluous and tedious statutes were brought into one sum together and made more plain and short, to the intent that men might the better understand them, which I think shall much help to advance the profit of the commonwealth."

Objectives of a tax system

2.2 As far back as 1776, Adam Smith, in *The Wealth of Nations*, set out four desirable objectives for a taxation system. These can be restated as²

- Equity: a tax should be seen to be fair in its impact on all individuals, and should be levied according to people's ability to pay.
- Certainty: taxes should not be arbitrary, the taxpayer should know his or her tax liability and when and where to pay it. It is important for a tax to be simple to understand, so that the taxpayer can calculate his or her liability.
- Convenience: it should be easy for taxpayers to pay what they owe.
- Efficiency: the tax system should not have an impact on the allocation of resources and it should be cheap to administer.

2.3 We recognise that it is not possible to reach this nirvana of perfection in the tax system as we are not in a perfect world. However the OTS is aiming towards these objectives.

Simplification – our starting point

2.4 In this report we have used the above objectives as guiding principles, for which we have determined specific criteria based on work performed by various academics, taxpayers and HMRC.

2.5 There have been many discussions on the definition of simplification, but one of the most widely used is that of G.S. Cooper in 1993.³

- Predictability – legislation and its scope should be easily and accurately understood by taxpayers and their advisers.
- Proportionality – the complexity of the solution should be no more than reasonably necessary to achieve the stated aim.
- Consistency – similar issues should be dealt with in the same way and without the need to make arbitrary distinctions.

¹ W. K. Jordan, *The Chronicle and Political Papers of King Edward VI* (Ithaca, N.Y.: Cornell University Press, 1966), page 166

² A Lymer and L Oates; *Taxation: Policy and Practice* 15th ed. 2008/09; Fiscal Publications

³ G.S. Cooper "Themes and issues in tax simplification" *Australian Tax Forum* Vol 10 pp 417 - 460

- Compliance – it should be easy for taxpayers to comply without incurring excessive costs.
- Administration – it should be easy for a revenue authority to administer.
- Coordination – it should fit appropriately with other tax rules.
- Expression – it should be clearly expressed.

Parliamentary impetus

2.6 In 1995, legislation was enacted that required the then Inland Revenue to prepare a report on tax simplification⁴. The report was published in December 1995⁵. However, although the focus of the legislation and the report was simplification, the resulting project was the Tax Law Rewrite (“TLR”), which focused entirely on rewriting the direct tax legislation, to make it simpler to understand. The project did identify some issues that warranted simplification but such action was outside its remit⁶.

The views of taxpayers

2.7 In a lecture in 1999, Adam Broke⁷ identified the following four complexities in the UK tax system:

- Language used;
- Drafting style;
- Diversity; and
- Volume.

2.8 Diversity was defined as the number and range of taxes, ranging from the widely based and widely known such as income tax and corporation tax, to taxes that have a narrow base and application, for example landfill tax and the climate change levy.

2.9 A number of other users of the tax system also believe that the volume of the tax legislation is an indicator of complexity, due to the number of different rules in existence that a person may need to be aware of in order to comply with the law. Although difficult to arrive at agreed figures, the general consensus is that between 1997⁸ and 2010, a combination of annual Finance Acts and the various rewrite acts, has resulted in the size of the Tolley’s Yellow Tax Handbook at least doubling in size. As a further indicator, over the last 60 years, the length of Finance Acts has increased significantly. Between 1945 and 1964 there were an average of 74 pages per act⁹, by the early 1980s this had more than doubled to 157¹⁰, and from 2000 to 2005 it had more than tripled again to 481¹¹ (however since 2005, the length of subsequent acts has generally been declining).

2.10 However, we do not think that volume of legislation necessarily leads to complexity. A major contributing factor to the increased volume of the direct tax legislation (as measured by reference to Tolley’s Yellow Tax Handbook) has been the new acts from the TLR project. These

⁴ s160 FA 1995

⁵ “The path to tax simplification” / “The path to tax simplification: a background paper” 12 December 1995

⁶ Though the OTS has obtained various papers from the Tax Law Rewrite project setting out suggestions for simplification.

⁷ Adam Broke, the 1999 ICAEW Tax Faculty Hardman Lecture

⁸ The year in which Tolley’s changed the format of the Yellow Tax Handbook

⁹ Adam Broke, Address to The 1999 ICAEW Tax Faculty Hardman Lecture

¹⁰ Tax Matters: Reforming the Tax System, the report of the Tax Reform Commission, October 2006

¹¹ Tax Matters: Reforming the Tax System, the report of the Tax Reform Commission, October 2006

lengthy acts have significantly simplified the language and accessibility of tax legislation, though they have not, of course, simplified the underlying rules.

2.11 Ryesky in his 2004 paper, focused on certainty.

Box 2.A: Certainty

“The tax which each individual is bound to pay ought to be certain and not arbitrary. The time of payment, the manner of payment, the quantity to be paid, ought to be clear and plain to the contributor, and to every other person.”

“The certainty of what each individual ought to pay is, in taxation, a matter of so great importance, that a very considerable degree of inequality, it appears...is not near so great an evil as a very small degree of uncertainty.”

Kenneth H Ryesky, “Tax Simplification: So Necessary and So Elusive” 2 Pierce L.Rev. 93 123-127 (2004)

2.12 One of the most frequent comments from our ‘roadshow’ groups has been that frequency of change is one of the biggest contributors to complexity. The corollary is that a complex system can become simple (or at least simpler) if it is left in place for many years so that taxpayers can learn it, devise ways of complying and become comfortable with requirements. Managing the volume of change to the tax system is not within our remit but it is clearly an important point to make.

2.13 A report by KPMG in 2006¹², focused on the administrative burden as a symptom of the complexity rather than a cause in itself.

Box 2.B: Administrative burden

“Compliance costs are the costs which are imposed on a taxpayer when he or she attempts to comply with a given tax. These will include any costs related to the need to keep records for tax purposes, costs of employing tax related staff, costs of collating data to complete the tax returns and so on. Compliance costs can be significant as part of the total costs of taxation – in some cases they can be as much as five times as big as the direct costs for some types of tax.”

A Lymer and L Oates; Taxation: Policy and Practice 15th ed. 2008/09; Fiscal Publications

2.14 However, as we have discussed our work with taxpayers and advisers, it is clear that they support the view that complexity stems just as much from involved administration as from complex legislation. In fact, we think that if the procedures required of a taxpayer are simple and easy to follow, then it does not matter that the underlying legislation is complex – to the taxpayer their involvement with the tax system is simple. Consequently we have focused far more on the administrative burdens created by the reliefs we have reviewed, rather than simply focusing on the legislation.

¹² KPMG LLP, Administrative Burdens – HMRC Measurement Project, 20 March 2006

Our approach

2.15 We recognise that, operating in an imperfect world, we cannot lose complexity altogether and that, no matter how simple the legislation is, complexity will arise in its implementation.

Box 2.C: Implementation

“The annual half shekel per capita tax levied while the Temple stood in Jerusalem is instructive. Though this tax was clearly specified as to incidence and amount – one half shekel to be paid by every man over twenty years of age¹³ – there were potentially complicated administrative matters that came into play. The entire amount was to be remitted in a single payment and not in partial payments. A significant number of people paid their tax in coins other than the standard shekel used in the Temple, and provisions were thus necessary to address the exchange of coins. The collected funds were often administered via an intermediary, and procedures for doing so were defined, as were consequences for failure of the intermediary to properly pay over the tax. And of course, given the universal human distaste for paying taxes, there needed to be a tax collection system which efficiently facilitated voluntary compliance but which was prepared to resort to force if necessary to ensure payment of the half shekel”

Kenneth H Ryesky, “Tax Simplification: So Necessary and So Elusive” 2 Pierce L.Rev. 93 123-127 (2004)

2.16 Taking the above research and our discussions with the consultative committee into account, our review has been conducted focusing on the following criteria, which attempt to bring together a number of the above issues into manageable criteria, for which evidence is available from HMRC statistics or taxpayer feedback:

- The policy rationale. A number of tax reliefs have been introduced over the years to fulfil a specific purpose, or to help a certain industry in need. We will examine whether there continues to be a policy rationale behind a relief and also whether the relief is the best way to deliver the aim.
- Evidence of taxpayer take up, which is a proxy for the perceived value of the relief. This is a function of understanding, complexity and whether the legislation is too tightly focused.
- The tax cost of the relief is also a key factor which we take into account but is not by any means the key driver.
- The administrative burden for the taxpayer, adviser and HMRC; determining for each relief which aspects take up the most time and resource. This includes the legislation itself, the volume of changes, the procedures and documentation required for dealing with HMRC or other bodies, and the work HMRC has to undertake to monitor claims.

Your views

2.17 We recognise that there are many other criteria in addition to the above, but we have focused on the issues that we believe to be the most relevant to our review. However we would welcome all comments on whether the above criteria will achieve the objective of determining

¹³ Exodus Ch 30 v13

whether a relief is fit for purposes, and whether it can be simplified or abolished. We would also welcome comments on whether there are other important criteria that we have not considered.

3

Our methodology for the review of tax reliefs

3.1 The definition of a tax relief for the purposes of our review was taken to include:

- A specific deduction set out in legislation from taxable income or profits - for example specific deductions from trading or employment income.
- An allowance or a tax-free amount of income or gains – for example the personal allowance for income tax or the inheritance tax threshold.
- An exemption from the scope of tax – for example cars are not subject to capital gains tax.
- A reduction in tax due – for example double taxation relief.
- A tax credit – for example research and development tax credits for small or medium companies.
- Zero rates – for example talking books for the blind.
- Reduced rates – for example on domestic fuel and power.

3.2 However, we have not treated items that a business deducts in arriving at its accounting profit as reliefs, and our remit specifically excludes Child Tax Credits and Working Tax Credits. In short, we are looking for items that, through legislation, alter the figure of profit, income, gain, estate, supply, etc., which would otherwise be subject to tax or national insurance.

Our task is to make recommendations, based on analysis of evidence gathered over the course of our review, for reliefs that can be sensibly repealed, modified, streamlined or delivered in a different way so as to make the tax system simpler, using the provisional criteria set out in box 3.A.

Box 3.A: Review criteria

- Whether the policy rationale for the reliefs is still valid and whether it remains the optimal method to achieve the policy objective, given other potential Government interventions.
- Evaluation of whether there is currently a policy rationale for the relief.
- The likely impact of changing or repealing the relief or exemption.
- Evidence of taxpayer take-up and awareness of the reliefs.
- Evidence of complexity, compliance costs and administrative burdens in claiming the reliefs.

3.3 In the review of each relief, we have given weighting to each of the criteria. However, based on our experience and feedback received, different criteria take precedence in different circumstances. Therefore the weighting of the criteria will be assessed on a case by case basis.

3.4 Additional criteria could include, for example, evidence of abuse, or of the relief encouraging or rewarding behaviours other than those within the original policy rationale.

3.5 We would welcome comments on the criteria we have chosen and also whether an alternative approach would be more appropriate, for example should we focus our attention on those taxes that affect the most taxpayers, such as income tax or corporation tax?

3.6 In addition, there may be alternative approaches to simplification, for example, bringing all tax rules and reliefs regarding particular issues together, such as employee benefits or share schemes. At present various taxes apply to such issues and the rules and reliefs are found in different acts.

4

Applying our methodology to a sample of reliefs

4.1 The aim of this chapter is to test our methodology against a small sample of reliefs. We have arranged the reliefs (in Box 4A) according to our preliminary assessment against the criteria, and have then carried out our review work. We are not looking to draw any final recommendations or conclusions at this stage. We are primarily requesting comments on whether our methodology is appropriate, and whether there are any additional or alternative criteria that should be used in the final report.

4.2 We have chosen this sample of 13 reliefs to include a variety of types of relief – different sizes, taxes, taxpayers affected etc – and to draw out what we think may be the main issues in testing our methodology. Nothing else should be read into our selection of reliefs.

Box 4.A: Reliefs under review

Potentially retain

- Capital gains tax relief on disposal of private residence
- Income tax relief for players in the UEFA Champions League Final 2011
- Income tax relief for repair and maintenance of work equipment

Potentially simplify

- VAT: supplies to charities/ sales by charities
- Gift aid
- Lease premium relief
- Capital allowances – enhanced capital allowances for energy and water efficient technologies
- Research and development tax relief

Potentially abolish

- Exemption from benefit charge for late night taxis
- Vaccine research relief
- Millennium gift aid
- Income tax exemption for National Savings Bank Ordinary Account interest
- Luncheon vouchers – daily income tax relief for first 15p

Reliefs to consider for retention

Capital gains tax relief on disposal of private residence

4.3 Gains accruing to individuals on the disposal of their only or main residence, including land forming the garden or grounds, are wholly exempt from capital gains tax¹. This is principal private residence relief (“PPR”).

Is the policy rationale still valid, does the relief achieve it and what might be the impact of repeal?

4.4 The relief ensures that an individual can replace their home with another without the proceeds of sale from the first home being diminished by a charge to capital gains tax. When the relief was introduced in Finance Bill 1965 it was seen as an important concession for owner-occupiers, not only to encourage home ownership as an attractive investment but also to assist both social and labour mobility².

4.5 The rationale for the relief remains as valid today as in 1965, if not more so, as not only is the measure a simplification for many taxpayers but we would expect that without this relief the residential property market could stagnate.

4.6 The repeal of this relief would potentially bring everyone who sells their main home within the charge, which could lead to an additional 800,000 individuals³ completing a self-assessment tax return (although some of these may already file a return).

4.7 It would be difficult for HMRC to estimate the additional tax yield from the removal of this relief. We would need to understand fully the impact on individual behaviour, the housing market and wider consequences for other taxes such as Stamp Duty Land Tax (“SDLT”) yields.

Taxpayer take up and awareness

4.8 The total number of houses sold in 2009/10 over £40,000 was almost 900,000⁴, however this figure varies year on year depending on the state of the housing market. We understand that there are no figures for which of these are main residences, but assuming that around 85-90% of these transactions do relate to main residences, then around 800,000 residences are sold each year.

Complexity, compliance costs and administrative burden

4.9 This relief is a significant simplification for the vast majority of taxpayers, as it prevents them from being within the scope of capital gains tax.

4.10 In certain cases we understand that this relief can be complex to apply as there are numerous conditions that need to be met, especially where there have been periods in which the house has not been a main residence, or has been let out. However there is no evidence that the relief itself is complex; rather the number of conditions leads to complexity and areas of uncertainty. Consequently it may simply be a case of these conditions being rewritten in an easier to understand format, for example as a checklist or a flowchart.

¹ s222 TCGA 1992

² Hansard, 27 May 1965, Vol 713 col 997

³ HMRC estimates

⁴ HMRC estimates

4.11 There must be scope for revising the various exemptions, testing how many are still necessary or valid and whether they can be replaced by simpler, more pragmatic rules. There is also the issue of the 'last three years' relief⁵, which is there for the sensible reason that a taxpayer who finds himself unable to sell his old house is not penalised for having bought his new house on schedule. However this supports the practice of 'flipping', and it is questionable whether the period is too long.

4.12 In any event, it would be sensible to develop some minimum criteria for a property to qualify as a PPR – minimum period of residence, appropriate evidence etc.

Summary

4.13 Our methodology suggests that this relief be retained, as there is a continuing rationale, and abolition could have an adverse effect on the housing market. It is also a significant simplification for the majority of those selling houses.

4.14 However due to the numerous conditions causing complexity in other than straightforward cases, it is proposed that these conditions be

- Rewritten in a simpler format;
- Reviewed to test which are still appropriate; and
- Researched to see whether any can be streamlined.

Income tax relief for players in the UEFA Champions League Final 2011

4.15 If a sports person who is not UK resident performs in the UK, then, in general, he or she is taxable on amounts received in respect of the performance⁶. However there is a specific exemption in s63 and schedule 20 FA 2010 from this rule for any employee or contractor of an overseas team competing in the UEFA Champions League Final, to be held in London in May 2011.

Is the policy rationale still valid, does the relief achieve it and what might be the impact of repeal?

4.16 This relief was introduced for the UEFA Champions League Final 2011 and was a key part of the bidding process in order for London to win the right to host the final.

4.17 The rationale behind introducing this relief remains valid and a similar exemption has been introduced for participants and officials at the London Olympic Games in 2012⁷.

4.18 As set out below, there is no tax loss, and this event is likely to bring significant additional revenues to the UK with over 50,000 additional visitors.⁸

Taxpayer take up and awareness

4.19 This relief is very specifically targeted and at most it will benefit two football clubs, neither of which can be members of the various UK football associations⁹.

⁵ s223 TCGA 1992

⁶ ss965-970 ITA 2007

⁷ s68 FA 2006

⁸ Based on likely ticket allocations to the competing teams

⁹ Para 6 Sch 20 FA 2010

Complexity, compliance costs and administrative burden

4.20 It is very simple to operate and is designed to simplify the tax affairs of the teams concerned, in that they will not need to consider UK income tax when paying their players. It will therefore significantly reduce the time and cost for the teams concerned.

4.21 Should one of the teams in the final be from the UK, there is a possible unfairness in that they may perceive that their opponents have a tax advantage that they do not.

4.22 The Exchequer costs are estimated to be zero as it may not have been possible to host the event without the relief.

4.23 Reliefs of this type could become complex if they were to be made more widely available, as there may be lack of clarity as to which sporting events were to be covered and they would need to cover a range of different circumstances. We would therefore recommend that the use of similar exemptions be restricted to those necessary for very high profile events, or where there is a necessity as part of the bidding process for the right to hold the event.

Summary

4.24 The usage of this relief is highly restricted, however the policy rationale remains valid, and it was promised during the bidding process. It also simplifies the tax affairs of those affected, and does not add complexity for anyone else.

4.25 The loss to the Exchequer is zero, and there would be an overall advantage from the revenues created by additional visitors to the UK.

4.26 The relief should be abolished once the event has passed and it should be reviewed for its effectiveness – has it met the original design principles and 'paid back'?

Income tax relief for repair and maintenance of work equipment

4.27 s367 ITEPA 2003 provides that a deduction may be allowed for a fixed sum representing the average annual expenses incurred by a class of employees in relation to the repair and maintenance of work equipment. The deduction may only be claimed where the expense itself would be deductible, where the expense falls on the employee and is not reimbursed by the employer. If the expense is reimbursed in part by the employer the fixed sum deduction is reduced accordingly.

4.28 Examples of current allowances¹⁰ are:

- Agricultural workers: £100
- Pattern makers £140

Is the policy rationale still valid, does the relief achieve it and what might be the impact of repeal?

4.29 This relief was introduced to ensure that employees who are necessarily obliged to incur expenses in relation to their work equipment are not disadvantaged in comparison with those whose employers meet the expense directly.

¹⁰ HMRC Employment Income Manual (EIM) para 32712

4.30 Per HMRC Employment Income Manual¹¹ most employers will provide the necessary equipment and so the fixed sum deduction will not be necessary; consequently the original rationale may not be as valid as it was when introduced.

4.31 However, removal of s367 would create an additional administrative burden for both taxpayers and HMRC, as taxpayers would have to access relief under s336 ITEPA 2003, which requires more detailed record keeping and HMRC's agreement.

Taxpayer take up and awareness

4.32 This relief is currently aimed at 34 different industries¹² and so is widely available.

4.33 Even though many employers provide the requisite equipment, and so the fixed sum deduction is not necessary¹³, over 10,000 taxpayers currently take advantage of this relief¹⁴.

Complexity, compliance costs and administrative burden

4.34 This relief relieves administrative burden, and therefore the costs to HMRC of the relief are likely to be minimal; the alternative would be to allow the actual sums incurred. As it is also a simplification for HMRC, any detriment to the yield would be, at least partially, offset by the administrative savings.

4.35 For taxpayers who have to bear such costs themselves this relief is a simplification as there is no need to maintain records of the actual sums incurred. It is not complex for claimants and representative bodies to explain the entitlement to their members. In addition, relief is allowed through the tax coding, which further eases the administrative burden for the taxpayer, although this will reduce the benefit to HMRC.

4.36 The current rates were those that took effect in 2008/09 and are only slightly higher than those published in the early 1990s. As these amounts are not negotiated regularly, it is not likely to take up a substantial amount of HMRC time.

Summary

4.37 This relief is a simplification for the individuals concerned and for HMRC, it is available to a wide variety of industries and it ensures employees are not disadvantaged as a result of the policy and practices of their employers.

4.38 The methodology would therefore suggest that it be retained. To further decrease the administrative burden on the part of HMRC and the trade unions, consideration could be given to implementing a single flat rate for all the affected industries, rather than 34 different rates. In addition, given it is a simplification for the employees concerned, consideration could also be given to extending this relief to other industries.

¹¹ EIM 32710

¹² EIM 32712

¹³ EIM 32710

¹⁴ HMRC estimates

Reliefs to consider for simplification

VAT: supplies to charities/ sales by charities

4.39 Sales by charities of donated goods and some supplies to charities are zero rated under VATA 1994 Sch 8 Group 15.

Is the policy rationale still valid, does the relief achieve it and what might be the impact of repeal?

4.40 The zero rating of, inter alia, supplies to charities was negotiated by the UK prior to entry into the EU in 1973. If a category of zero rating is amended or abolished it will be subject to the standard or reduced rate of VAT thereafter.

4.41 Other zero rated supplies for charities include: the construction of certain buildings to be used for charitable purposes¹⁵; supplies to charities of lifeboats and their repairs and maintenance, for providing rescue or assistance at sea¹⁶; and supplies to charities of talking books and wireless sets for the blind¹⁷.

4.42 On 19 October 2010, the Exchequer Secretary to the Treasury stated in Parliament that the Government was committed to retaining those zero rates which charities currently benefit from¹⁸.

Taxpayer take up and awareness

4.43 These reliefs are available to all charities in the UK of which there are in the region of 250,000¹⁹. The number of charities benefiting from these reliefs is not known.

Complexity, compliance costs and administrative burden

4.44 The Exchequer cost of the supplies to charities relief is estimated to be over £200m²⁰, however we understand that there are no available figures for the sales by charities relief.

4.45 We understand that this zero rating is sometimes a complex relief for the charities to claim, owing to the need to determine whether certain goods or services are eligible for relief. Zero rating does increase the administrative burden of accounting for VAT on the sale of such goods, because a record must be kept of why the supply was zero rated. However the savings in VAT help to preserve charities' income.

Summary

4.46 Based on our methodology above, we would propose that this relief is retained, due to the current commitment to retaining the charities zero rates and the benefits these provide to the charity sector; however the guidance could be revised and clarified.

¹⁵ VATA 1994 Sch 8 Group 5

¹⁶ VATA 1994 Sch 8 Group 8

¹⁷ VATA 1994 Sch 8 Group 4

¹⁸ Hansard, 19 October 2010, Vol 516 col 925

¹⁹ HMRC

²⁰ HMRC tentative estimates. In addition, this includes the impact of charity building relief (no. 996 in our original list) and sea rescue relief (no. 1026 in our original list)

Gift Aid

4.47 Gift aid may apply when an individual makes a donation to a charity or Community Amateur Sports Club (“CASC”). There are two aspects to this relief – firstly the charity is able to reclaim basic rate tax from HMRC (as the donation is treated as made out of taxed income) on the grossed up amount of the donation, and secondly if the donation is made by a higher rate or additional rate tax payer, the difference between the higher rate (or additional rate) of tax and basic rate of tax, can be claimed as a deduction against the donor’s tax bill.

Box 4.B: Example

If an additional rate (50%) taxpayer makes a donation to charity of £100, their donation is treated as a £125 gross donation (being £100 multiplied by 100/80). The charity receives the £100 from the donor, plus a further £25 of gift aid from HMRC. The individual can reclaim £37.50 (£125 multiplied by (50%-20%)). Therefore in total the charity has received £125 and it has cost the donor £62.50 (for the purposes of this example, transitional relief, which would provide a further £3 for donations up to 31 March 2011, has been ignored).

4.48 Budget 2002 introduced the CASC regime, allowing these organisations to access some charitable reliefs, including gift aid. The aim was to encourage wider participation in amateur sport. The administrative and regulatory burden associated with registering as a CASC is heavier than registering as a charity but the ongoing administrative/ regulatory burden is lighter.

Is the policy rationale still valid, does the relief achieve it and what might be the impact of repeal?

4.49 This relief was introduced to encourage one-off gifts to charity, at a reasonable administrative cost and an acceptable cost in terms of tax revenue forgone. The relief has superseded reliefs such as deeds of covenant. Since its introduction the regime has been extended and it now applies to donations of any size and not just one-off gifts. The take up of gift aid and support from the charitable sector suggests that it continues to achieve its policy rationale.

Taxpayer take up and awareness

4.50 The relief is available to all UK taxpayers making donations to a charity or CASC, and the additional relief for the donor is available to all higher and additional rate taxpayers. It is therefore widely available.

4.51 It is well used, as there are almost 69,000 charities and CASCs that benefit from the relief, for whom it is worth £1bn²¹. For the higher rate taxpayers, £310m of relief is claimed²² each year. Of the 5,800 registered CASCs, approximately 810 claim gift aid repayments, worth £1.5m²³

Complexity, compliance costs and administrative burden

4.52 There is very little additional administrative burden for basic rate taxpayers as in general there is only a single form to complete when making the donation. For a higher rate or additional rate taxpayer to claim the additional relief, the claim should be made in the tax

²¹ HMRC estimates

²² HMRC estimates

²³ HMRC estimates

return; this can mean some taxpayers have to keep records of donations made and complete further forms and receive the additional relief via their PAYE code.

4.53 There is some anecdotal evidence that some taxpayers do not wish to complete the gift aid declaration for fear that it might provoke an HMRC enquiry and possible tax bill.

4.54 There is an administrative burden for the charity in generating and retaining donor records. This would be avoided if the relief were automatic and depended only on evidence of donations. However, such a move would be a major policy shift involving considerations of public expenditure categorisation.

4.55 At the moment it is a resource intensive process for HMRC who rely on manual processes to undertake most of the administration of the scheme. Of the c.120 staff directly involved in administering all charity tax reliefs, around 20 people are dedicated to the processing of gift aid repayment claims²⁴.

Summary

4.56 The original policy rationale remains valid, and the relief is widely used, providing charities with substantial additional funding. For the individual there are no administrative burdens, unless they claim higher rate relief in which case it is only a record of donations that need to be made (which certain websites, for example justgiving.com, will keep on their behalf). However we would recommend that the process for the charities be simplified, perhaps as set out in 4.54 above, and that guidance notes are produced to make taxpayers aware of the limited reasons for not completing the gift aid declaration.

4.57 The original gift aid scheme that applies to simple donations of money is very simple. However complexities have entered the system as gift aid has been extended over the years to apply to situations that gift aid was not designed for, for example, gift aid on the sale proceeds of donated goods. The Gift Aid Forum, set up to examine ways of improving gift aid, concluded that the scheme was a success but detailed a number of areas for improvement. Economic Secretary to the Treasury, Justine Greening, has confirmed that HMRC would be moving quickly on a number of the recommendations, and exploring others in further detail²⁵. We will ensure that our comments above are included in this process.

Lease premium relief

4.58 Lease premium relief gives a deduction against trading profits for an annual equivalent of a premium paid on certain leases on property used for business purposes.

4.59 The relief entitles traders, intermediate landlords and others leasing property for the purposes of a property business to claim a tax deduction against trading profits equal to the annual equivalent of the premium paid; this would otherwise be treated as a capital payment and would not be relievably. This applies to short leases i.e. leases of 50 years or less.

4.60 The legislation is found in ITTOIA 2005 ss 276 – 307 and CTA 2009 ss 215 – 247. Whilst not all of the legislation applies to the relief itself, reference must be made to it in order to calculate the relief, for example the definition of a taxable premium.

²⁴ HMRC information

²⁵ Letter to Peter Fanning, of the Gift Aid Forum, 2 December 2010

Is the policy rationale still valid, does the relief achieve it and what might be the impact of repeal?

4.61 The provisions give an annual deduction from the profits of a property business for the lease premium, for which there would otherwise be no deduction.

4.62 The relief is the mirror side of the charging provision for lease premia on the recipient. Therefore, to ensure symmetry, the rationale remains valid.

Taxpayer take up and awareness

4.63 There are thought to be in excess of 1,000 beneficiaries each year from this relief²⁶.

4.64 The cost of the relief is not known.

4.65 The relief is widely targeted at tenants or intermediate landlords carrying on property businesses from leased premises, where the lease is a short lease.

Complexity, compliance costs and administrative burden

4.66 For businesses, there is a perception that it is a complex relief to claim as the lessee has to first calculate the assessable amount of the lease premium in the lessor's hands (broadly the value of the premium less 2% of the premium for each complete year of the lease after the first year), before the annual deduction for the lessee can be calculated. However once calculated the amount does remain static.

4.67 Practical considerations, which add to complexity, include determining which leases are short leases with respect to break points in the lease agreements.

4.68 Simplification of the relief was considered by HMRC's anti-avoidance simplification working group in 2008²⁷, but following preliminary analysis and review it was decided that simplification of the regime was outside the scope of the anti-avoidance simplification project²⁸.

Summary

4.69 Even though the policy rationale remains valid, the practical issues and calculations make the relief complex. However as the relief is part of a wider regime addressing the taxation of the premium in the hands of the lessor, it is considered that the relief cannot be considered in isolation and it is the overall regime, rather than the relief itself, that may need simplification. We would therefore recommend that the regime covering leases be reviewed, potentially as a future project for the OTS.

Capital allowances – enhanced capital allowances for energy and water efficient technologies

4.70 Capital allowances allow businesses to write off the costs of certain capital assets, including plant and machinery, against their taxable income and so take the place of accounting depreciation. For the majority of plant or machinery assets, capital allowances are available at 10% or 20% (to be reduced to 8% or 18% from April 2012) on a reducing balance basis.

²⁶ HMRC estimates

²⁷ "Simplifying anti-avoidance legislation" HMRC 12 March 2008

²⁸ HMRC

4.71 Enhanced capital allowances (“ECAs”) enable a business to claim 100% first-year allowances on their spending on certain plant and machinery. There are currently five schemes but only two are subject to review here:

- Energy-saving plant and machinery²⁹; and
- Water conservation plant and machinery³⁰.

The others are very low CO₂ emission cars, gas refuelling equipment and zero emission goods vehicles.

4.72 ECAs enable a business effectively to obtain a tax deduction for all of the capital expenditure on qualifying technologies against taxable profits of the period during which the investment is made.

4.73 The qualifying technologies and products are specified in either the Energy Technology List or the Water Technology List. The lists also contain the energy and water efficient criteria that have to be met for inclusion in the scheme. The products on the lists have been approved as meeting these criteria. In some cases expenditure on certain technologies, for example combined heat and power systems, must be certified by DECC³¹ or Defra³² as meeting the criteria.

4.74 In 2008 a payable tax credit was introduced, for an initial five year period, to complement the scheme and to address concerns that the scheme only benefited profitable companies. This allows loss making companies to surrender losses attributable to ECAs in return for a payable tax credit equivalent to 19% of the cost of the asset.

Is the policy rationale still valid, does the relief achieve it and what might be the impact of repeal?

4.75 This relief was introduced as part of a package of measures “to reward businesses investing in energy saving improvements”³³. The relief was designed to support the Government’s programme to manage climate change by encouraging businesses to acquire ‘green’ assets rather than more polluting alternatives.

4.76 The UK has a legally binding commitment to reduce carbon emissions by 20% by 2020 compared to 1990 levels and 80% by 2050. The Carbon Reduction Commitment (CRC)³⁴ is designed to improve energy efficiency by large private and public sector organisations. The Coalition Government’s stated aim is to be the ‘greenest government ever’³⁵ and create a greener tax system. Therefore the relief has a continuing rationale. However, given the amount of time that has passed since its introduction, it does seem appropriate to question how successful it has been.

4.77 Encouraging behaviour through the tax system remains a policy objective, and there are a number of other tax incentives designed to encourage behaviour to reduce environmental impacts, for example, the importance of CO₂ emissions in the taxation of company cars.

²⁹ CAA 2001 S45A

³⁰ CAA 2001 S45H

³¹ Department of Energy and Climate Change

³² Department for Environment, Food and Rural Affairs

³³ Budget speech, 7 March 2001: www.webarchive.nationalarchives.gov.uk/20100407010852/http://hm-treasury.gov.uk/bud_budget01_speech.htm

³⁴ Climate Change Act 2008

³⁵ David Cameron, speech to DECC civil servants, 14 May 2010

Taxpayer take up and awareness

4.78 This relief is available to the entire range of UK businesses, as it could apply to any capital expenditure, although the payable tax credits are only available to loss making incorporated businesses.

Box 4.C: Example (provided by our consultative committee)

Company X, which manufactures products that could qualify for ECAs, believes the process for getting its products recognised under the scheme is too bureaucratic, expensive and time consuming. In addition, having a product on the list of equipment that qualifies for ECAs provides little economic benefit for the company, as a general lack of awareness of ECAs limits the demand impact. As a result, the company does not bother to take the time to get the products listed.

4.79 Through discussions with tax advisers and businesses, there is a feeling that the relief has very little impact on the decisions of which asset to buy. In addition, the cash payment alternative for loss making companies has had minimal impact as the assets on the list are seen to be more expensive than alternative assets, even taking the tax credit into account.

4.80 A 2007 evaluation of the scheme by HMRC indicated that there is some impact on investment decisions made by businesses, but other factors may play a greater role.³⁶

4.81 By 2007, a total of 7,000 claims had been made, which is considered low by HMRC. However, since that time, the introduction of the Annual Investment Allowance (AIA) in 2008 is likely to have adversely affected the impact of the scheme. As it is estimated that the current AIA threshold of £100,000 per company/ group³⁷ covers the full cost of most plant and machinery investment for 99% of businesses (and even the planned reduction to £25,000 from April 2012³⁸ will cover the investment of the majority of businesses), it will now primarily be medium and large businesses that use the ECAs.

4.82 If the scheme were to be abolished, it is possible that large energy and water consuming businesses would be adversely affected and it may also adversely affect the low-carbon industry sector, impacting on the Coalition Government's objectives in this area.

Complexity, compliance costs and administrative burden

4.83 The list of assets that are eligible for the scheme is very specific, in that it details qualifying products, their manufacturers and product serial numbers (one criticism from taxpayers is that the list is subject to change with very little notice). In certain cases the listed qualifying products might generally be used as components in large items (for example as a motor in a conveyor belt). To avoid apportionment difficulties, the scheme provides that a particular claim value be attributed to that product.

³⁶ <http://www.hmrc.gov.uk/research/report-54.pdf>

³⁷ s5 FA 2010

³⁸ Red Book 1.61 – Budget 22 June 2010

Box 4.D: Example (provided by our consultative committee)

Company X is a metal treatment firm that is concerned about energy efficiency because of rising energy costs. But the firm only use ECAs on a very limited scale. While their applications for ECAs were approved, the company found the process quite cumbersome and administratively intensive. In the firm's view, unless they have changes in big equipment it's not worth their while.

4.84 The value is identified using claim value tables. For example a £100,000 conveyor belt might incorporate a motor that attracts 100% allowances. The list will value that motor at £10,000 and that is the value of the machine that qualifies. The remaining £90,000 of the machine qualifies for either 20% or 10% writing down allowances.

4.85 The estimated cost of the energy saving plant and machinery scheme is £80m per annum³⁹. However, as the scheme only accelerates the tax allowances available, rather than providing additional relief, this is only a timing difference. The actual savings for each company will therefore only effectively be the cost of capital for the company concerned.

4.86 For HMRC, there would be minor administrative savings if the relief was abolished, as there would be no need to risk assess or check the validity of claims.

Summary

4.87 Even though the policy rationale remains valid, and it is widely targeted, a tentative conclusion could be to simplify the list of qualifying assets. Alternatively, these two aspects of the relief could be abolished as there appears to be a quite strong feeling amongst many businesses that, due to the complexities involved in record keeping and asset identification, the costs of claiming outweigh the benefits and consequently it is very underclaimed.

4.88 There are a number of potential alternative methods to achieve the same policy objective, in a simpler way, such as:

- Incentives in the form of grants for the purchase of 'green' equipment;
- Adaptation of schemes such as the Feed in Tariffs, the Renewable Heat Incentive ("RHI") or the Green Deal, to aid the installation of some energy saving and water efficient technologies by businesses. Indeed the RHI already has some overlaps with some ECA qualifying technologies;
- To give an additional allowance to the manufacturer of 'green' equipment. This would help to achieve the aim by encouraging production of relevant assets, and reducing the cost to consumers. This approach would remove the purchasers' burden of identifying qualifying assets (although the allowance would still have to be targeted at particular equipment). If the tax relief were factored into a reduction in price, it may also encourage purchases of these assets. However such a special allowance is likely to raise issues around EU state aid and would not be straightforward; or
- A generally wider basis for the relief, i.e. does it cover all the items it should?

³⁹ HMRC estimate is £100m, which does not take into account the standard capital allowances that would be available, at up to 20%.

Research and development tax relief

4.89 There are two schemes for research and development tax relief (“R&D relief”), one for large companies and one for small and medium enterprises (“SMEs”). For the large scheme, an additional 30% tax deduction is available on qualifying R&D expenditure, and for SMEs an additional 75% tax deduction is available. For loss making SMEs, it is possible to claim a cash credit, equivalent to 24.5% of the qualifying spend. The legislation is in Part 13 CTA 2010.

4.90 For tax purposes, R&D is defined as taking place where there is a project that seeks to achieve an advance in science or technology, through the resolution of scientific or technological uncertainties. In addition, the expenditure must fall within one of the following categories:

- Staff costs (including gross salary, employer’s NIC, pensions, bonuses and certain expenses);
- Consumable items (including heat, light and power);
- Software costs;
- Payments to clinical trial volunteers;
- Externally provided workers; and
- Payments to subcontractors. For the large company scheme, payments are only allowed in this category if they are made to unincorporated businesses or certain special bodies (e.g. universities, scientific research institutions). Within the SME scheme, payments to all subcontractors are allowed, however if the subcontractor is not ‘connected’ to the claimant, the qualifying expenditure is limited to 65% of the payment.

Is the policy rationale still valid, does the relief achieve it and what might be the impact of repeal?

4.91 The policy was introduced in 2000 for SMEs to encourage research and development activities by UK companies. It was extended in 2002 to large companies. The two regimes are similar but there are some important differences. It is a relief that is widely used around the developed world so it may be seen as part of the UK’s competitive stance.

4.92 The findings of an HMRC evaluation of R&D tax relief⁴⁰ show that there is a general consensus from different countries that tax relief for R&D expenditure results in higher levels of expenditure in that country than would otherwise occur. There is a wide range of estimates of the extent to which expenditure is increased, directly as a result of tax relief, and therefore of the cost-effectiveness of the relief. Analyses of UK claims also produce a wide range of cost-benefit estimates, but indicate that up to £3 of R&D expenditure might be stimulated by £1 of tax foregone. UK companies surveyed believe that the overall amount of R&D is increased as a result of the R&D tax relief system, whereas the availability of R&D tax relief has little effect on decisions to undertake specific R&D projects.

4.93 We have feedback from businesses and advisers that the R&D cash credit available to loss making SMEs is important and is often factored into business plans and assists cash flow and therefore enables management to focus on running the business. However, others think a greater incentive effect could be achieved if, as in the French and Irish R&D relief schemes, the relief could be recorded in the pre-tax profits of a company rather than as a tax adjustment. This

⁴⁰ <http://www.hmrc.gov.uk/research/report107.pdf>

would require redesigning the scheme so that it could be classified as a credit against operating costs under international and UK accounting standards.

Taxpayer take up and awareness

4.94 The Exchequer cost of the relief in 2008-09 was about £930m⁴¹, and there are c. 8,350 companies claiming the relief⁴². It has been estimated that the annual costs will increase to over £1bn over the next four years⁴³.

4.95 The relief is available to any company in any sector in the UK undertaking a minimum £10k of qualifying R&D in a year.

Complexity, compliance costs and administrative burden

4.96 The total administrative burden to business in claiming the relief is not significant in comparison to the benefits at around £14m each year⁴⁴, i.e. c. 1.5% of the benefit.

4.97 However for many companies there is a substantial administrative burden, as in an increasing number of cases, HMRC are requesting that documentation setting out the R&D projects undertaken is submitted with the return. Narrative is often available on the projects for other reasons (e.g. grant funding, board presentations), but this is generally in insufficient detail or is not in the format required by HMRC.

4.98 There is also a significant burden in some cases in collating the costs, especially staff costs, as these are split by individual staff member. For each individual, a percentage is applied based on the amount of time spent working on R&D, which is usually estimated by the individual or a team leader as timesheets are rarely used in practice.

4.99 Businesses and tax professionals have raised some particular areas of complexity with us, for example the rules for externally provided workers, the aspect of the R&D definition relating to qualifying indirect activities, and the treatment of prototypes that are sold. There are also complex interactions between the large and SME R&D schemes. A SME that has had R&D subcontracted to it from a large company can claim R&D relief under the large company scheme but with some R&D agreements it is difficult to establish whether the arrangement is in the nature of subcontracting, or just a collaboration agreement.

4.100 A further burden for many companies arises during the process of an HMRC enquiry into the claim. In 2006 the structure of the HMRC teams working on cases involving R&D was centralised through the setting up of regional R&D units to improve consistency of treatment. This has helped to reduce variation in treatment, however some variations still remain between these units, especially in the level of detail that may be requested from the company. However, it is noted that the R&D specialist units responsible for processing claims are co-ordinated at a national level and regular meetings between senior staff are held to try and ensure consistency of treatment.

⁴¹ HMRC estimate, - this includes £770m in reduced tax liabilities, and £160m of payable tax credits.

⁴² HMRC estimate

⁴³ http://budgetresponsibility.independent.gov.uk/d/randd_tax_credits_release_171110.pdf

⁴⁴ HMRC estimate

Box 4.E: Example (provided by OTS secondee)

Company X is an SME with no revenue yet and has claimed R&D relief for a number of years. For the year ended 31 March 2008 HMRC opened an enquiry asking for a detailed write up of the R&D work undertaken and an analysis of all staff costs and consumables (which ran to over 40 pages). Invoices were subsequently requested for many of the consumables. Overall this ended up costing a significant amount of senior management time and large amounts of adviser's fees in assisting. Even though only negligible amendments were made (which, due to the PAYE cap, only affected the £90m of losses carried forward rather than the cash credit), there have been enquiries into both subsequent years, taking up significant further time and resources.

4.101 Even though the general rules noted above are relatively straightforward, there are a number of exceptions (for example when a prototype is sold), changes to the HMRC view of which activities can be included as R&D, and complications with the definition of whether a company should be included within the large company or the SME regime. We are aware from discussions with businesses that this has led to a number of companies that are eligible deciding not to claim as the benefit is outweighed by the administrative burden.

Summary

4.102 The government has said that encouraging innovation continues to form a key part of its aims for the tax system⁴⁵, and this relief remains widely used, which indicates that it confers a useful benefit. However it is also widely criticised in its complexity, and it places significant administrative burdens on many of the companies claiming the relief.

4.103 In the 22 June 2010 Budget the Chancellor announced that the Government would consult with business to review the support that R&D tax relief provides for innovation. The resulting consultation document on "The taxation of innovation and intellectual property"⁴⁶ (released on 29 November 2010) recognised that the cost of claiming R&D tax relief and the associated information obligation acts as a barrier to companies claiming R&D relief and also imposes administrative costs. The consultation document asks for comments on improvements to the claims process to make it more streamlined and certain for companies⁴⁷

4.104 Our methodology suggests that even though the relief is generally fit for purpose, the administrative burdens should be simplified to encourage greater uptake of this relief, and there may be aspects of the rules for the relief that could be simplified.

4.105 We would be interested in responses to our comments above, and these comments will be communicated into the consultation process. However, we do not propose to carry out any further analysis of the R&D relief scheme as this would duplicate the work being done by HM Treasury and HMRC.

⁴⁵ "Corporate Tax Reform: delivering a more competitive system" Part IIB p47

⁴⁶ "Corporate Tax Reform: delivering a more competitive system" Part IIB

⁴⁷ "Corporate Tax Reform: delivering a more competitive system" Part IIB p59

Reliefs to consider for abolition

Exemption from benefit charge for late night taxis

4.106 Generally, where an employer reimburses any costs of travel for non business purposes (which includes an employee's ordinary commute) it is a taxable benefit for the employee. However, providing certain conditions are met⁴⁸, where an employer provides a taxi in order for an employee to travel home after work, it is not treated as a taxable benefit.

4.107 In summary, these conditions are that the number of such journeys in the tax year is no more than 60, and there has either been a failure of car sharing agreements, or all the following conditions are satisfied.

- the employee is required to work later than usual and until at least 9pm;
- it occurs irregularly; and
- by the time the employee ceases work, either public transport has ceased, or it would not be reasonable to expect the employee to use public transport.

Is the policy rationale still valid, does the relief achieve it and what might be the impact of repeal?

4.108 The policy rationale is that in specified circumstances, where an employee is required to work late and where public transport has ceased or it would be unreasonable for the employee to use public transport (e.g. because of the lack of reliability of the service), it would be unreasonable for the cost of an employer provided taxi to be treated as a benefit⁴⁹.

4.109 Due to changing work patterns since 1987 when the relief was introduced, in some cases it may be difficult to continue to justify the rationale for this relief. Also, employers can now enter into PAYE Settlement Agreements ("PSA") for certain benefits (including late night taxis) provided to employees, under which the employer settles the income tax and NIC liability.

Taxpayer take up and awareness

4.110 This exemption is available to all UK employees, and so is very widely targeted. However, it is possible that it is used predominantly by those who work late in large cities, such as London.

4.111 Due to the very small amounts involved, and the fact that they are not reported, it is not possible to calculate the number of beneficiaries or the cost of the relief to the Exchequer.

4.112 However, the rules do not apply to shift workers, and so for example a nurse or office cleaner would not be eligible.

Complexity, compliance costs and administrative burden

4.113 As there are a number of defined conditions set out in the legislation, this exemption should not be complex for businesses to understand and should not create a significant burden in complying with the rules. However due to some of the conditions requiring qualitative decisions (e.g. what is a "usual" time to leave the office), there is some ambiguity and evidence of businesses having arguments with HMRC over which trips qualify.

⁴⁸ s248 ITEPA 2003

⁴⁹ IR Press release 25/9/87

4.114 Although there are requirements to show that the taxi fare has been treated correctly for the purposes of tax and NICs, this is no different to the requirements for any other benefit or expense provision. Where an employer believes that the exemption applies, necessary management checks must be in place and sufficient records kept to be able to show that the conditions are satisfied in all cases. These checks and records should be present in most businesses for all expenses, so this is not likely to be a significant additional burden.

4.115 In the past representations have been made to HMRC that the restriction is too tightly drawn, and that the conditions should be relaxed⁵⁰. Therefore it may not be as well used as it could be.

4.116 There is no need to account for the amounts on a form P11D, which reduces the administrative burden for both the employer and HMRC. Abolishing the relief might increase burdens on employers, as they would have to report the benefit on a form P11D – although they could avoid this by entering into a PSA with HMRC.

Box 4.F: Example (provided by OTS secondee)

X LLP is a London law firm in which staff generally leave between 6 and 7pm. However on one occasion, when they were working on a potential acquisition by one of their clients, there was a need to remain at work until 2am. One trainee lawyer (a basic rate taxpayer) usually takes the train home but due to disruption on the night bus she took a taxi costing £120. Because of the exemption there were no issues, however without it she would face a tax charge of £24, which would need to be reported on her P11D.

In the same firm the cleaners work night shifts between 6pm and 2am. At that time there were no trains running and so a cleaner (who is a basic rate taxpayer) took a taxi home, incurring a £120 fare. This would either have to be paid for out of taxed income or, if refunded by her employer, would result in a tax charge of £24 which would be reported on her P11D.

Summary

4.117 In general, even though it is a simplification for certain employees, it is not available to a large proportion of the workforce, such as shift workers.

4.118 The methodology would therefore appear to suggest that this relief be abolished, as it does not promote fairness and creates distortions in the tax system. For employers that continued to offer this benefit, and did not want the employees to be subject to tax, it could be settled through a PSA. The alternative would be to address some of the features of the relief to improve fairness and reduce administration.

Vaccine Research Relief

4.119 Vaccine Research Relief (“VRR”) was introduced by FA 2002 and applies to expenditure incurred on or after 23 April 2003. It is now contained within CTA 2009 Part 13 Chapter 7.

⁵⁰ HMRC comment

4.120 This relief entitles a company to an additional 40% deduction against profits for all qualifying expenditure (in general terms, staff costs, consumable items, software and payments to subcontractors) on research and development into vaccines and medicines for the prevention and treatment of tuberculosis, malaria, and certain strains of HIV/AIDS. For loss making SME companies, any losses arising from VRR can be surrendered for payment of a tax credit equal to 16% of the enhanced loss (i.e. 22.4% of the qualifying expenditure).

4.121 It is available in addition to R&D relief under CTA 2009 Part 13 Chapters 1-6.

Is the policy rationale still valid, does the relief achieve it and what might be the impact of repeal?

4.122 This relief was introduced to correct a market failure in research and development into certain diseases affecting the developing world i.e. HIV/AIDS, tuberculosis and malaria. It had been recognised by pharmaceutical companies that “they have the skills and an infrastructure for research and development, but ... there is no market because the developing world does not have the resource base available to it either to put in place the infrastructure or to fund the research and to buy its product”.⁵¹

4.123 These diseases remain prevalent in the developing world and the Government is committed to assisting and to significantly reducing infant mortality and child poverty⁵². As such there remains a valid policy rationale behind this relief.

Taxpayer take up and awareness

4.124 This relief is targeted at a highly specialised area of the pharmaceutical industry. As such, HMRC estimates that there are only 10 companies in the UK that claim the relief⁵³, of which only a small number claim the cash back.

4.125 There are only three diseases that are relevant for VRR, which severely restricts the number of companies that are able to claim. The relief is not available for research into all varieties of the HIV/AIDS virus, but only strains particular to the developing world. In practice, anecdotal evidence suggests this severely limits the number of companies eligible to claim VRR. In addition, there are a number of other diseases, for example dengue fever, that are prevalent in the developing world which do not qualify for this relief.

4.126 The claimant companies are also able to claim R&D tax relief on the same costs, and are also likely to benefit from the patent box regime when this is introduced. Under this regime a 10% tax rate is proposed for profits from patents arising on or after 1 April 2013, where the patents are first commercialised after 29 November 2010⁵⁴.

Complexity, compliance costs and administrative burden

4.127 The total annual tax savings generated from VRR in respect of all claimants is under £5m⁵⁵.

4.128 It is not simple to ascertain whether a company is able to make a claim as, in particular, HIV clades are complex and it is difficult to isolate out R&D into the specific qualifying clades. In addition, the compilation of the cost information can be complex. The eligible costs are the same as those required for R&D relief as noted above in 4.90, and the difficulties around the level of detail required by HMRC are equally valid here.

⁵¹ Finance Bill Committee debate, 23 May 2002

⁵² Coalition agreement – Committed to the UN Development Goals

⁵³ HMRC estimates

⁵⁴ “Corporate Tax Reform: delivering a more competitive system” Part IIB p 52

⁵⁵ HMRC estimates

4.129 However, for companies claiming both R&D relief and VRR, as the same cost information is required, economies of scale are introduced into the process and the additional administrative burden of VRR is reduced.

4.130 There are however some small but important differences in the rules. For example, to satisfy EU state aid requirements, companies must make a declaration that the relief has led to an increase in the scale or extent of relevant research undertaken.

Summary

4.131 Even though the policy rationale remains valid, VRR is very rarely used, as it is so tightly defined as to the diseases that it is designed to counteract and there is no clear evidence that it encourages additional research into these vaccines.

4.132 All the claimants are also able to claim R&D relief on the same costs, and should be able to benefit from the patent box regime when introduced, and are therefore eligible for other generous tax reliefs. In addition, even though the percentage uplift on the costs is substantial at 40%, in absolute terms the relief provides relatively small tax savings in comparison to the other reliefs available.

4.133 Therefore our methodology suggests that this relief be abolished.

4.134 The consultation document on “The taxation of innovation and intellectual property”⁵⁶ addresses VRR and in particular welcomes responses on whether it is an effective intervention to incentivise research into drugs and vaccines or whether another method would be more effective⁵⁷. We would be interested in responses to our comments above, and our comments will be communicated into the consultation process.

4.135 As with R&D relief, we do not propose to carry out any further analysis of this relief, as this would duplicate the HM Treasury/HMRC consultation.

Millennium Gift Aid

4.136 Millennium gift aid was introduced in FA 1998 to encourage charitable giving ahead of the millennium by widening the scope of donations that qualified for gift aid.

4.137 The relief enabled UK resident individuals to claim tax relief on cash donations made between 31 July 1998 and 31 December 2000 to participating charities for use in education and anti-poverty projects in the world’s poorest countries. The minimum donation qualifying for tax relief was £100, which could be paid in instalments.

Is the policy rationale still valid, does the relief achieve it and what might be the impact of repeal?

4.138 This relief extended the scope of gift aid, to enable “British citizens ... to contribute more to poverty relief and charitable work in the developing countries... This new tax relief will allow individuals to make their contribution to the reduction of world poverty”.⁵⁸

4.139 Even though it remains a valid policy, the relief expired from 31 December 2000. Indeed the gift aid minimum donation requirement was removed entirely in 2000, so there is no need for this separate relief.

⁵⁶ “Corporation Tax Reform: delivering a more competitive system” Part IIB

⁵⁷ “Corporation Tax Reform: delivering a more competitive system” Part IIB p58

⁵⁸ Budget 1998.

Taxpayer take up and awareness

4.140 As the relief has expired, it has no users.

Complexity, compliance costs and administrative burden

4.141 As the relief has expired, there is no administrative burden.

Summary

4.142 Our methodology above suggests that this legislation be repealed. This would not impact any taxpayers and so the relief could remain on the statute book, although it may be preferable to remove it to tidy up and shorten the tax legislation.

4.143 Several obsolete reliefs such as this have been identified and we would be interested in views as to whether it is worth putting additional clauses in future finance acts to remove these obsolete reliefs from tax legislation, and also whether in future similar reliefs could be automatically removed from statute when they become obsolete by use of “sunset clauses”, as widely used in the USA.

Income tax relief for National Savings Bank Ordinary Account interest

4.144 Interest arising on deposits in Ordinary Accounts with the National Savings Bank (“NSB”) is exempt from income tax if the interest for the year does not exceed £70⁵⁹. If interest exceeds £70 in any tax year, only the excess above £70 is liable to income tax.

Is the policy rationale still valid, does the relief achieve it and what might be the impact of repeal?

4.145 The origin of the National Savings Bank ordinary account was the Post Office Savings Bank Ordinary Account, originally set up in 1861 by the Palmerston government, designed to be a simple savings scheme to encourage ordinary wage earners “to provide for themselves against adversity and ill health”⁶⁰.

4.146 Even though encouraging savings remains a valid policy, Ordinary Accounts are no longer offered by NSB. Existing deposits were transferred to a residual account, which either does not pay interest at all or pays taxable interest at a rate of 0.1%.

Taxpayer take up and awareness

4.147 The Exchequer impact of this relief is thought to be nil.

Complexity, compliance costs and administrative burden

4.148 For the individual investors there is no additional administrative burden.

Summary

4.149 This relief should be abolished, as the Ordinary Account is no longer offered, and residual accounts, if they pay interest, which is taxable, only pay it at a rate of 0.1%. Abolishing the relief may have the additional benefit of encouraging some savers to re-examine their savings to see if they can achieve a better rate of interest.

⁵⁹ s691 ITTOIA 2005

⁶⁰ [nsandi.com/youandyourmoney/aboutus/about-ns-and-i](https://www.nsandi.com/youandyourmoney/aboutus/about-ns-and-i)

Luncheon vouchers – daily income tax relief for first 15p

4.150 Generally, where an employer provides vouchers that are readily convertible to cash, including meal vouchers, these are a taxable benefit on the employee. However, where a meal voucher is provided, the value of the taxable benefit is reduced by 15p for each working day⁶¹, where the following conditions are met:

- the vouchers must be non-transferable and used for meals only;
- they are to be used on a day the employee is at work; and
- where any restriction is placed on their issue to employees, they must be available to lower-paid staff.

Is the policy rationale still valid, does the relief achieve it and what might be the impact of repeal?

4.151 This relief was originally introduced in 1946 when food rationing was in place, to help employees afford reasonable meals. It was targeted at employees working for companies without workplace canteens, who did not benefit from the separate exemption available for free or subsidised meals provided by an employer in a workplace canteen. At the time of introduction the imperial equivalent was a meaningful sum, which would cover the cost of a proper cooked lunch and, whilst workplace canteens were widespread in large industrial concerns, smaller firms could not afford to have a canteen. Consequently it was the employees of these smaller firms who tended to be the beneficiaries of this relief.

4.152 Even though the policy of ensuring individuals are able to afford reasonable meals remains valid in principle, the benefit of the relief has been eroded by inflation.

Taxpayer take up and awareness

4.153 This exemption is potentially available to all employees in the country, and so is very widely targeted.

4.154 We understand that there is no information available on the number of employees benefiting from the relief but only 145 businesses use the scheme⁶².

Complexity, compliance costs and administrative burden

4.155 HMRC has no separate record of its costs in administering this relief.

4.156 If a voucher for 15p were to be provided, the administrative burden would be minimal, however, in the majority of cases, higher values of vouchers are provided and the 15p must be deducted from the value of the vouchers to arrive at the correct amount to report on the form P11D. As such, this is an added minor complication for employers in completing the form, for very little benefit to the employer or employee.

Summary

4.157 This exemption no longer achieves a clear objective and as the value of the exemption has remained unchanged since 1946⁶³, the benefit to employers and employees has been eroded. It also causes an additional administrative burden to the employer in calculating the taxable benefit to be included on form P11D.

⁶¹ s89 ITEPA 2003

⁶² HMRC estimate

⁶³ Parliamentary debate 12 July 1979: <http://hansard.millbanksystems.com/commons/1979/jul/12/luncheon-vouchers-tax-concessions>

4.158 As the value is so small (a maximum of less than £55 pa), and in real terms its value is reducing over time, the additional administration of claiming is disproportionate to the benefits. It should be abolished.

4.159 There are number of similar reliefs in existence, where the value is so small that the additional burden of claiming them is not worthwhile. We would welcome views on whether a de minimis limit (such as £100 pa) be introduced, below which benefits could be ignored for income tax and national insurance purposes.

5

Questions for consideration

5.1 The OTS welcomes views from individuals, businesses, tax professionals and other interested parties on the questions asked in this interim report.

What is simplification?

- 1 Do the criteria set out in Chapter 2 achieve the objective of determining whether a relief is fit for purpose, and whether it can be simplified or abolished?
- 2 Are there other criteria that we have not given sufficient weight to in relation to determining simplification?

Our methodology for the review of tax reliefs

- 3 Are there any comments on the criteria that we have chosen and would an alternative approach be more appropriate?

Applying our methodology to a sample of reliefs

- 4 Is the methodology adopted appropriate and should any additional or alternative criteria be used in the final report?
- 5 Do people agree with our tentative conclusions on the reliefs listed in this report?
- 6 Are there any potential adverse impacts of our proposals that we have not identified?

Income tax relief for repair and maintenance of work equipment

- 7 Could there be a single flat rate allowance for all industries on the list, rather than 34 different rates?
- 8 Could a similar flat rate be extended to other industries?

Capital allowances - enhanced capital allowances for energy and water efficient technologies

- 9 Is the relief fit for purpose? Does it incentivise investment in energy saving equipment? How can it best be simplified?
- 10 What would be the impact of abolishing the relief for energy-saving plant and machinery and water conservation plant and machinery?

Research and development tax relief

- 11 Are there any responses to our comments on R&D relief?

Vaccine research relief

12 Are there any responses to our comments on vaccine research relief?

Exemption from benefit charge for late night taxis

13 Do people agree with our provisional recommendation? What are the potential impacts of abolishing this exemption?

Millennium gift aid

14 Should obsolete reliefs such as Millennium Gift Aid be removed from tax legislation?

Income tax exemption for National Savings Bank Ordinary Account interest

15 Is the relief for the first £70 of interest on these accounts now obsolete?

Luncheon vouchers – daily income tax relief for first 15p

5.2 Should there be a de minimis limit on benefits below which various small reliefs such as the first 15p per day on employer provided luncheon vouchers, could be ignored for tax and national insurance purposes? If so, what should this de minimis be?

6

Next steps

How to respond

6.1 The OTS welcomes answers to the questions listed in Chapter 5 and any wider comments on the proposals in this interim report. At this stage the focus should be on the methodology adopted rather than on the thirteen reliefs considered in detail. Responses should be sent by e-mail to ots-reliefs@ots.gsi.gov.uk.

6.2 Comments should ideally be received by 12 January 2011, the date of our next consultative committee meeting. We recognise that is a very short timescale, but it is driven by the need to produce a final report in time for Budget 2011.

6.3 It is important to stress that the OTS can only make recommendations to the Chancellor. If the Chancellor decides to take any of these ideas forward, then we would expect HM Treasury to conduct a further period of more detailed consultation on the specific proposals.

What happens next?

6.4 The next meeting of the consultative committee for the review of reliefs is on 12 January 2011.

6.5 Subject to comments received in response to this paper, following the committee meeting on 12 January 2011 we will work to apply the criteria outlined in this interim report to a further 74 reliefs and, if time permits, 75 more. We will publish a final report ahead of the 23 March 2011 Budget.

Confidentiality disclosure

6.6 Information provided in response to this discussion document, including personal information, may be published or disclosed in accordance with the access to information regimes. These are primarily the Freedom of Information Act 2000 (FOIA), the Data Protection Act 1998 (DPA) and the Environmental Information Regulations 2004.

6.7 If you want the information that you provide to be treated as confidential, please be aware that, under the FOIA, there is a statutory Code of Practice with which public authorities must comply and which deals with, among other things, obligations of confidence. In view of this it would be helpful if you could explain to us why you regard the information you have provided as confidential. If we receive a request for disclosure of the information we will take full account of your explanation, but we cannot give an assurance that confidentiality can be maintained in all circumstances. An automatic confidentiality disclaimer generated by your IT system will not, of itself, be regarded as binding the OTS.

6.8 The OTS will process your personal data in accordance with the DPA and in the majority of circumstances this will mean that your personal data will not be disclosed to third parties.

A

Reliefs we plan to include in the next stage of our review

These reliefs have been provisionally selected for inclusion in the final report. We would welcome comments on whether these are appropriate.

For a description of each relief, please see the list published on our website on 8 November 2010. The numbers in the left hand column cross-reference to that list.

| Ref | Tax or Duty | Relief Title | Statutory Reference |
|-----|-------------------------------------|--|---|
| 50 | Capital Gains Tax | EIS deferral | TCGA 1992 s150C & Sch 5B |
| 53 | Capital Gains Tax | Enterprise Investment Scheme | TCGA 1992 s150A(2) |
| 54 | Capital Gains Tax | Entrepreneurs' relief | TCGA 1992 Part 5 Chap 3 |
| 69 | Capital Gains Tax | Private residence relief | TCGA 1992 s222 - s226B |
| 81 | Capital Gains Tax | Venture Capital Trusts | TCGA 1992 s151A |
| 89 | Capital Gains Tax & Corporation Tax | Chattels exceeding £6,000 in value (marginal relief) | TCGA 1992 s262(2) |
| 157 | Corporation Tax | Film tax relief | CTA 2009 Part 15 |
| 170 | Corporation Tax | Harbour authorities | TCGA 1992 s221 |
| 171 | Corporation Tax | Harbour reorganisation schemes | CTA 2010 s993 |
| 182 | Corporation Tax | Land remediation relief | CTA 2009 Part 14 |
| 219 | Corporation Tax | Pool betting duty payments related to safety improvement at football grounds or support for the arts | CTA 2009 s139 |
| 220 | Corporation Tax | Real estate investment trusts | CTA 2010 Part 12 |
| 228 | Corporation Tax | Surplus ACT | SI 1999/358 Reg 14 |
| 230 | Corporation Tax | Tonnage tax | FA 2000 Sch 22 |
| 242 | Customs Duty | Shipbuilders' relief | Shipbuilders Relief Orders 1966 and 1992, FA 1992 |
| 246 | Excise Taxes | Angostura bitters | Alcoholic Liquor Duties Act 1979 s1(7) |

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|-----|--------------------------------|---|---|
| 247 | Excise Taxes | Black beer | Alcoholic Liquor Duties Act 1979 s1 (3)(a) |
| 300 | Income Tax | Blind person's allowance | ITA 2007 s38 - s41 |
| 310 | Income Tax | Charities - transitional relief on distributions | F(2)A 1997 s35 |
| 326 | Income Tax | Deeply discounted securities - incidental expenses | ITTOIA 2005 s439(4) |
| 335 | Income Tax | Enterprise Investment Scheme | ITA 2007 Part 5; ITA 2007 Sch 2 Para 58 |
| 341 | Income Tax | Farmers' averaging of profits | ITTOIA 2005 s221 |
| 372 | Income Tax | Inter-American Development Bank securities | ITTOIA 2005 s773 & s774 |
| 380 | Income Tax | Life assurance premium relief | ICTA 1988 s266, 268-272, 274, 278, Sch 14; SI 1997/1143; SI 1977/1144; SI 1978/1159; SI 1980/1947; SI 1980/1948 |
| 381 | Income Tax | Life assurance premiums paid by employers under E-FRBS | ICTA88 s266A |
| 385 | Income Tax | Life insurance policies - 5% rule | ITTOIA 2005 s498 - s514 |
| 387 | Income Tax | Life insurance policies - top slicing relief | ITTOIA 2007 s535 - s537 |
| 388 | Income Tax | Literary and creative artists' profits | ITTOIA 2005 s221 |
| 444 | Income Tax | Payroll giving 10% supplement | FA 2000 s38 |
| 457 | Income Tax | Police organisations | ICTA 1988 s266(7); ITA 2007 s458 |
| 466 | Income Tax | Repair and maintenance of work equipment | ITEPA 2003 s367 |
| 468 | Income Tax | Reserve Bank of India and the State Bank of Pakistan | ITA 2007 s839 |
| 472 | Income Tax | Seafarers' earnings deduction | ITEPA 2003 s378- 385 |
| 490 | Income Tax | Trade union subscriptions | ITA 2007 s457; ICTA 1988 s266(7) |
| 497 | Income Tax | UEFA Champions League final in 2011 | FA 2010 s63 |
| 507 | Income Tax & Capital Gains Tax | Venture Capital Trusts | ITA 2007 Part 6; ITA 2007 Part 8 Sch 2; ITTOIA 2005 Part 6 Chap 5; SI 1995/1979; SI 2002/2661; SI 2004/2199 |
| 511 | Income Tax & Corporation Tax | Approved profit sharing schemes | ICTA 1988 s85 |
| 518 | Income Tax & Corporation Tax | Capital allowances - business premises renovation allowance | CAA 2001 Part 3A |
| 521 | Income Tax & Corporation Tax | Capital allowances - dredging | CAA 2001 Part 9 |
| 524 | Income Tax & Corporation Tax | Capital allowances - flat conversion allowances | CAA 2001 Part 4A |
| 530 | Income Tax & Corporation Tax | Capital allowances - safety at sports grounds | CAA 2001 s30 - s32 |

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|-----|------------------------------|---|--|
| 533 | Income Tax & Corporation Tax | Capital allowances - short-life assets | CAA 2001 Part 2 Chap 9 |
| 540 | Income Tax & Corporation Tax | Community Investment Tax Relief | ITA 2007 Part 7; CTA 2010 Part 7 |
| 545 | Income Tax & Corporation Tax | Demergers | CTA 2010 Part 5 |
| 595 | Income Tax & Corporation Tax | Trustee Savings Banks income from investments with the National Debt Commissioners | ICTA 1988 s484 |
| 597 | Income Tax & Corporation Tax | Woodlands | ITTOIA 2005 s768 & 980 |
| 617 | Income Tax & NICs | Cycle to work days - provision of meals | SI 2002/205 Reg 3 |
| 618 | Income Tax & NICs | Cycles and cyclists' safety equipment | ITEPA 2003 s244; SSCR 2001 Sch 3 Part 5 Para 5A(c) |
| 638 | Income Tax & NICs | Late night taxis | ITEPA 2003 s248; SSCR 2001 Sch 3 Part 5 Para 5(c) and Part 10, Para 8(d) |
| 651 | Income Tax & NICs | Miners' coal and allowances in lieu of coal | ITEPA 2003 s306; SSCR2001 Sch 3 Part 10 Para 14 |
| 660 | Income Tax & NICs | Pension contributions - disregard for benefits referable to contributions made before 6 April 2006 | ITEPA 2003 Part 7; SSCR 2001 Sch 3 Para 2 |
| 726 | Inheritance Tax | Loss on sale relief (buildings) | IHTA 1984 s190 - s198 |
| 727 | Inheritance Tax | Loss on sale relief (shares) | IHTA 1984 s178 - s189 |
| 737 | Inheritance Tax | Pools payment for football ground improvements | FA 1990 s126 |
| 738 | Inheritance Tax | Pools payment for support for games | FA 1991 s121 |
| 739 | Inheritance Tax | Potentially exempt transfers | IHTA 1984 s3A |
| 752 | Inheritance Tax | Taper relief | IHTA 1984 s7 (2)-(5) |
| 774 | Insurance Premium Tax | Long term business | FA 1994 Sch 7A Part 1 Item 2 |
| 801 | NICs | Class 1A - Exemption for prescribed general earnings | SSCR 2001 Sch 3 Para 2(2)(b) Part 8 & Reg 40(4) |
| 813 | NICs | Class 4 - Allows deduction in next tax year of losses incurred in 89/90 or previous tax year where losses from income other than trade or profession or vocation | SSCR 2001 Sch 2 Para 3 |
| 819 | NICs | Class 4 - Exception for divers and diving supervisors | SSCR 2001 Reg 92 |
| 829 | NICs | Disregard for benefits from a FURBs where attributable to payments made before 6 April 1998 | SSCBA 1992 Sch 3 Para 2 |
| 833 | NICs | Disregard for employers contributions to which article 15(2) of the Taxation Pension schemes (Transitional Provisions) Order 2006 applies - and benefits referable to those contributions | SSCR 2001 Sch 3 Para 2 |
| 842 | NICs | Payments as reward for assistance with lost or stolen credit cards | SSCR 2001 Sch 2 Para 15 Part 10 |

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|-----|------------|--|--------------------------------|
| 843 | NICs | Payments to mariners to be disregarded | SSCR 2001 Reg 123 |
| 878 | Stamp Duty | Disadvantaged area relief (DAR) | FA 2001 s92 & Sch 30 |
| 880 | Stamp Duty | Exemption for certain assignments by seamen | FA 1944 s45; DGR 1939, Reg 47D |
| 886 | Stamp Duty | Issue of bearer instruments by Inter-American Development Bank | FA 1976 s131 |
| 890 | Stamp Duty | Nationalisation schemes | FA 1946 s52 |
| 897 | Stamp Duty | Shared ownership transactions | FA 1980 s97; FA 1987 s54 |
| 904 | Stamp Duty | Transfers in relation to harbour reorganisation schemes | FA 1966 s45 |
| 905 | Stamp Duty | Transfers in relation to ships and vessels | FA 1999 Sch 13 Para 24(b) |
| 908 | Stamp Duty | Transfers of International Bank stock | FA 1951 s42 |
| 914 | Stamp Duty | Visiting forces and allied headquarters | FA 1960 s74 |

B

Further reliefs we will include in the next stage of our review if time permits

These reliefs have not been excluded, however we have not chosen them for inclusion in the provisional list as set out in Annex A. We would welcome comments on whether any of the reliefs below should be included in the final report.

For a description of each relief, please see the list published on our website on 8 November 2010. The numbers in the left hand column cross-reference to that list.

| Ref | Tax or Duty | Relief Title | Statutory Reference |
|-----|-------------------|--|------------------------------|
| 61 | Capital Gains Tax | Grants for giving up agricultural land | TCGA 1992 s249 |
| 79 | Capital Gains Tax | Superannuation funds | TCGA 1992 s237 |
| 137 | Corporation Tax | Capital allowances: ring-fence oil business trades, first-year capital allowances for plant or machinery | CAA 2001 s45F |
| 174 | Corporation Tax | Indexation allowance - share pooling rules | TCGA 1992 s110 |
| 176 | Corporation Tax | Intangible assets – exemption for regional development grants, and equivalent grants in Northern Ireland | CTA 2009 s853 |
| 210 | Corporation Tax | Marginal relief | CTA 2010 s19 |
| 211 | Corporation Tax | Marginal relief for companies with ring fence profits from oil related activities | CTA 2010 s20 - s21 |
| 226 | Corporation Tax | Small profits reduced corporation tax rate | CTA 2010 s18 |
| 229 | Corporation Tax | Tax reserve certificates issued by HM Treasury | CTA 2009 s1283 |
| 332 | Income Tax | Employment related securities for disabled employees | ITEPA 2003 s477 (5) |
| 337 | Income Tax | Entertainment deductions for non-trades and non-property businesses | ITTOIA 2005 s867 |
| 339 | Income Tax | Eurobonds interest | ITA 2007 s882 |
| 343 | Income Tax | Finance leasing arrangements - various reductions | ITA 2007 s614BG, BK, BL & BN |
| 361 | Income Tax | Gilts issued at discount | ITTOIA 2005 Part 4 Chap 8 |
| 414 | Income Tax | Mineral royalties | ITTOIA 2005 s319 |

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|-----|--------------------------------|--|---|
| 430 | Income Tax | Non-resident central banks - income on securities payable out of the UK public revenue | ITA 2007 s840 |
| 442 | Income Tax | Payments for the benefit of family members | ICTA 1988 s273; ITEPA 2003 s609; ITA07 s459 |
| 459 | Income Tax | Post-cessation trade relief | ITA 2007 s96 - s100 |
| 501 | Income Tax | Welfare counselling | SI 2000/2080 |
| 502 | Income Tax & Capital Gains Tax | Compensation for mis-sold personal pensions | FA 1996 s148 |
| 504 | Income Tax & Capital Gains Tax | Lloyd's insurance funds | FA 1993 Sch 20 Para 9 |
| 513 | Income Tax & Corporation Tax | Authorised unit trusts and open-ended investment companies - reduced rate of tax | CTA 2010 s614 & 618 |
| 514 | Income Tax & Corporation Tax | Capital allowances - 100% first-year allowance for cars with low CO2 emissions | CAA 2001 s45D |
| 516 | Income Tax & Corporation Tax | Capital allowances - annual investment allowance | CAA 2001 s38A & 38B |
| 526 | Income Tax & Corporation Tax | Capital allowances - mineral extraction allowances | CAA 2001 Part 5 |
| 527 | Income Tax & Corporation Tax | Capital allowances - mining & oil industries | CAA 2001 Part 2 Chap 13 |
| 529 | Income Tax & Corporation Tax | Capital allowances - research & development allowances | CAA 2001 Part 6 |
| 531 | Income Tax & Corporation Tax | Capital allowances - ships | CAA 2001 Part 2 Chap 12 |
| 541 | Income Tax & Corporation Tax | Company's purchase of its own shares | CTA 2010 s1033 |
| 549 | Income Tax & Corporation Tax | Exemption for repayment supplement and interest on repayments made by HMRC | ITTOIA 2005 s749, 749A & 777; CTA 2009 s1286 |
| 552 | Income Tax & Corporation Tax | FOTRA securities – exemption for overseas residents | ITTOIA 2005 s713; CTA 2009 s1279 |
| 555 | Income Tax & Corporation Tax | Gifts of qualifying investments to charity | ITA 2007 Part 8 Chap 3; CTA 2010 Part 6 Chap 3 |
| 556 | Income Tax & Corporation Tax | Gifts of trading stock to charity | ITTOIA 2005 s108; CTA 2009 s105 |
| 562 | Income Tax & Corporation Tax | Landlord's Energy Saving Allowance | ITTOIA 2005 s312 - s314; CTA 2009 s251 - s253 |
| 564 | Income Tax & Corporation Tax | Loss relief - losses on unquoted shares in trading companies | ITA 2007 s131; CTA 2010 s68 |
| 585 | Income Tax & Corporation Tax | Sea walls | ITTOIA 2005 s315 - s318 |
| 625 | Income Tax & NICs | Employer supported childcare | ITEPA 2003 s270A, 318 & 318A; SSCR 2001 Sch 3 Part 5 Para 7 |
| 643 | Income Tax & NICs | Loans to employees where interest qualifies for tax relief | ITEPA 2003 s178 |
| 665 | Income Tax & NICs | Security expenses | ITEPA 2003 s377; SSCBA 1992 s10 (7A) |

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|-----|-----------------------|---|--|
| 677 | Inheritance Tax | A&M trusts, Bereaved Minor Trusts, 18-25 Trusts, Pre-78 Protective Trusts, Pre-81 Disabled Trusts and Employee Benefit Trusts | IHTA 1984 s58 (1)(b) |
| 679 | Inheritance Tax | Agricultural property relief | IHTA 1984 s115 - s124B |
| 682 | Inheritance Tax | Annual exempt amount (£3,000) | IHTA 1984 s19 |
| 685 | Inheritance Tax | Business property relief | IHTA 1984 s103 - s114 |
| 687 | Inheritance Tax | Changes to the deceased's estate | IHTA 1984 s17 & s93 |
| 692 | Inheritance Tax | Conditional exemption | IHTA 1984 s30 |
| 693 | Inheritance Tax | Conditional exemption and relevant property trusts | IHTA 1984 s79 |
| 694 | Inheritance Tax | Corporation sole | IHTA 1984 s271 |
| 703 | Inheritance Tax | Estate duty transitional | IHTA 1984 Sch 5 Para 1(3) and Para 3(4) & Sch 6 |
| 705 | Inheritance Tax | Exclusion of benefit reserved by donor | FA 1986 Sch 20 Para 6 |
| 707 | Inheritance Tax | Failed PETs gifted for national purposes | IHTA 1984 s26A |
| 708 | Inheritance Tax | Fall in value relief for transfers within 7 years of death | IHTA 1984 s131 - s140 |
| 715 | Inheritance Tax | Gifts on marriage and civil partnership | IHTA 1984 s22 |
| 718 | Inheritance Tax | Government savings of persons domiciled in the Channel Islands or the Isle of Man | IHTA 1984 s6(3) |
| 722 | Inheritance Tax | Land in habitat schemes | IHTA 1984 s124C |
| 728 | Inheritance Tax | Newspaper and employee trusts | IHTA 1984 s72 |
| 740 | Inheritance Tax | Private treaty sales | IHTA 1984 s231 |
| 746 | Inheritance Tax | Reversionary interests | IHTA 1984 s48(1) |
| 749 | Inheritance Tax | Scottish agricultural leases | IHTA 1984 s177 |
| 760 | Inheritance Tax | Trustees costs, payment of income, no gratuitous benefit, grants of agricultural tenancy and reduced rate of charge for A&M trusts, Bereaved Minor Trusts, 18-25 Trusts, Newspaper and Employee Trusts, Pre'78 Protective Trusts & Pre 81 Disabled Trusts | IHTA 1984 s71(5), s71B(3), s71E(3), s71E(4), s71G(3), s72(5), s73(3) & 74(3) |
| 765 | Inheritance Tax | Woodland relief | IHTA 1984 s125 |
| 769 | Insurance Premium Tax | Contracts relating to the channel tunnel | FA 1994 Sch 7A Part 1 Item 10 & 11 |
| 781 | Landfill Tax | Mining and quarrying waste | FA1996 Para 44 |

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|-----|------------------------|---|--|
| 807 | NICs | Class 1A - Exemption for prescribed general earnings | SSCR 2001 Sch 3 Paras 3, 5, 6, 7 & 7A, Part 9 & Reg 40(2)(c) |
| 827 | NICs | Contracted-out rebate occupational schemes: | SSCBA 1992 s8(3); PA 1993 s41(1)-(1B) |
| 830 | NICs | Disregard for certain apprentices and students coming to the UK | SSCR 2001 Reg 145(3) |
| 835 | NICs | Disregard for payments subject to unauthorised payment charge | SSCR 2001 Sch 3 Para 2 |
| 846 | NICs | Rebates deducted at source by employers | SSCBA 1992 s8(3); PA 1993 s41(1C) |
| 847 | NICs | Rebates paid by the Government direct to the scheme | SSCBA 1992 s8(3); PA 1993 s41(1D) |
| 873 | Stamp Duty | Certain leases granted by registered social landlords | FA 2003 s128 |
| 879 | Stamp Duty | Exempt Instruments | SI 1987/516 |
| 885 | Stamp Duty | Instruments relating to National Savings | FA 1953 s31 |
| 887 | Stamp Duty | Issue/transfer of securities issued by designated international organisations | FA 1984 s126 |
| 892 | Stamp Duty | Partial relief for company acquisitions | FA 1986 s76 |
| 913 | Stamp Duty | Transfers to registered social landlords | FA 2000 s130 |
| 940 | Stamp Duty Land Tax | Public Finance Initiatives and Public Private Partnership | FA 2003 Sch 4 Para 17 |



Reliefs we are not examining further at this stage

For a description of each relief, please see the list published on our website on 8 November 2010. The numbers in the left hand column cross-reference to that list.

| Ref | Tax or Duty | Relief Title | Statutory Reference |
|-----|-----------------|---|-------------------------------|
| 1 | Aggregates Levy | Aggregate exported from the UK | FA 2001 s30(1)(a) |
| 2 | Aggregates Levy | Aggregate that again becomes part of the land | FA 2001 s19(3)(e) |
| 3 | Aggregates Levy | Aggregates disposed of without further processing | SI 2002/761 Reg 13(2)(d)(i) |
| 4 | Aggregates Levy | Agriculture or forestry use | FA 2001 s19(4) |
| 5 | Aggregates Levy | Bad debt relief | FA 2001 s30(1)(e) |
| 6 | Aggregates Levy | Beach replenishment | SI 2002/761 Reg 13(2)(d)(iii) |
| 7 | Aggregates Levy | China clay or ball clay extraction and separation by-products | FA 2001 s17(3)(e) |
| 8 | Aggregates Levy | Coal, lignite, shale or slate | FA 2001 s17(4)(a) |
| 9 | Aggregates Levy | Construction and demolition material | FA 2001 s17(2)(b) |
| 10 | Aggregates Levy | Dimension stone aggregate | FA 2001 s18(2)(a) |
| 11 | Aggregates Levy | Dredging | FA 2001 s17(3)(c) |
| 12 | Aggregates Levy | Excavations for new buildings | FA 2001 s17(3)(b) |

| Ref | Tax or Duty | Relief Title | Statutory Reference |
|-----|--------------------|--|-----------------------|
| 13 | Aggregates Levy | Exempt process after the aggregates levy has been brought to account | FA 2001 s30(1)(b) |
| 14 | Aggregates Levy | Extracting certain industrial minerals | FA 2001 s18(2)(b) |
| 15 | Aggregates Levy | Highway construction | FA 2001 s17(3)(d) |
| 16 | Aggregates Levy | Industrial or agricultural process | FA 2001 s30(1)(c) |
| 17 | Aggregates Levy | Lime or cement production | FA 2001 s18(2)(c) |
| 18 | Aggregates Levy | Northern Ireland aggregates levy credit scheme | FA 2001 s30A |
| 19 | Aggregates Levy | Railway construction | FA 2001 s17(3)(da) |
| 20 | Aggregates Levy | Seabed drill cuttings | FA 2001 s17(4)(d) |
| 21 | Aggregates Levy | Separation of coal, lignite, slate and shale from other aggregate after extraction | FA 2001 s17(3)(f)(i) |
| 22 | Aggregates Levy | Soil, clay & other organic matter | FA 2001 s17(4)(f) |
| 23 | Aggregates Levy | Spoil from industrial mineral extraction | FA 2001 s17(3)(f)(ii) |
| 24 | Aggregates Levy | Spoil, waste and other by-products from any industrial combustion process | FA 2001 s17(4)(c)(i) |
| 25 | Aggregates Levy | Spoil, waste and other by-products from the refining/smelting of metal | FA 2001 s17(4)(c)(ii) |
| 26 | Aggregates Levy | Utility works | FA 2001 s17(4)(e) |
| 27 | Aggregates Levy | Waste aggregate tax credit | FA 2001 s30(1)(d) |
| 28 | Air Passenger Duty | Cabin crew | FA 1994 s43 (1)(a)(i) |

| Ref | Tax or Duty | Relief Title | Statutory Reference |
|-----|--------------------|---|--------------------------------------|
| 29 | Air Passenger Duty | Children under 2 without a seat | FA 1994 s31 (4) |
| 30 | Air Passenger Duty | Connecting flights | FA 1994 s31(3); SI 1994/1821 |
| 31 | Air Passenger Duty | Military flights | FA 1994 S43(1)(A) |
| 32 | Air Passenger Duty | Passengers not carried for reward | FA 1994 s43 (1)(a)(iii) |
| 33 | Air Passenger Duty | Reduced rate of APD | FA 1994 s30 |
| 34 | Air Passenger Duty | Scottish Highlands and Islands | FA 1994s31& (4B) - (4C); SI 2001/808 |
| 35 | Air Passenger Duty | Short Pleasure Flights | FA 1994 s31 & (4A) |
| 36 | Air Passenger Duty | Transit passengers | FA 1994 s28(4) & (5) |
| 37 | Air Passenger Duty | Visiting forces, NATO military headquarters personnel | International Obligation |
| 38 | Bank Payroll Tax | Excluded remuneration from bank payroll tax | FA 2010 Sch 1 para 5 |
| 39 | Bank Payroll Tax | Exempt activities | FA 2010 Sch 1 para 45 (7) |
| 40 | Capital gains tax | Alternative finance investment bonds – exemption from capital gains tax for certain transactions relating to underlying assets relating to land | FA 2009 Sch 61 Para 10-12 |
| 41 | Capital Gains Tax | Annual exempt amount (half of the individual's exemption for trustees) | TCGA 1992 s3 |
| 42 | Capital Gains Tax | Armed forces - medals and decorations for bravery | TCGA 1992 s268 |
| 43 | Capital Gains Tax | Business incorporation relief | TCGA 1992 s162 |
| 44 | Capital Gains Tax | Capital losses in year of death | TCGA 1992 s62(2) |

| Ref | Tax or Duty | Relief Title | Statutory Reference |
|------------|--------------------|--|----------------------------|
| 45 | Capital Gains Tax | Capital losses of trustees | TCGA 1992 s71(2) |
| 46 | Capital Gains Tax | Capital losses when deferred unascertainable consideration received | TCGA 1992 s279A - 279D |
| 47 | Capital Gains Tax | Compensation for damages for wrong or injury in course of profession or vocation | TCGA 1992 s51(2) |
| 48 | Capital Gains Tax | Compulsory purchase by local authorities | TCGA 1992 s243 |
| 49 | Capital Gains Tax | Death - gains accrued but unrealised | TCGA 1992 s62(1) |
| 51 | Capital Gains Tax | Employee trusts | TCGA 1992 s239ZA |
| 52 | Capital Gains Tax | Employment related liabilities | TCGA 1992 s263ZA |
| 55 | Capital Gains Tax | Foreign consular officers | TCGA 1992 s271(1)(f) |
| 56 | Capital Gains Tax | Foreign currency and bank accounts for personal expenditure outside UK | TCGA 1992 s269 and 252(2) |
| 57 | Capital Gains Tax | Gifts chargeable to IHT | TCGA 1992 s260 |
| 58 | Capital Gains Tax | Gifts of business assets | TCGA 1992 s165 |
| 59 | Capital Gains Tax | Gifts relief - payment by instalments | TCGA 1992 s281 |
| 60 | Capital Gains Tax | Gifts to the nation | TCGA 1992 s258(2) |
| 62 | Capital Gains Tax | IHT paid on transfers | TCGA 1992 s67 |
| 63 | Capital Gains Tax | Lettings relief | TCGA 1992 s223(4) |
| 64 | Capital gains tax | Local authorities etc exempt | TCGA 1992 s271(3) |

| Ref | Tax or Duty | Relief Title | Statutory Reference |
|-----|-------------------|---|-------------------------------------|
| 65 | Capital Gains Tax | Marriage and civil partnerships | TCGA 1992 s58 |
| 66 | Capital Gains Tax | Non-domiciled taxpayers | TCGA 1992 s12 |
| 67 | Capital Gains Tax | Non-resident settlements with non-domiciled settlors | TCGA 1992 s86 |
| 68 | Capital Gains Tax | Personal Equity Plans and Individual Savings Accounts | TCGA 1992 s151; SI 1998/1870 Reg 22 |
| 70 | Capital Gains Tax | Property settled to reduce national debt | TCGA 1992 s271(1)(e) |
| 71 | Capital Gains Tax | Registered pension schemes | TCGA 1992 s271(1A) |
| 72 | Capital Gains Tax | Renewables obligation certificates | TCGA 1992 s263AZA |
| 73 | Capital Gains Tax | Repos and stock lending | TCGA 1992 s263A & 263B |
| 74 | Capital Gains Tax | Saving certificates and securities issued under the National Loan Act 1968 | TCGA 1992 s121 |
| 75 | Capital Gains Tax | Settled property | TCGA 1992 s76 |
| 76 | Capital Gains Tax | Settlements on death of life tenant | TCGA 1992 s72 & 73 |
| 77 | Capital Gains Tax | Share incentive plans | TCGA 1992 Sch 7D Part 1 |
| 78 | Capital Gains Tax | Share reorganisations and company reconstructions (paper for paper transaction) | TCGA 1992 s127 |
| 80 | Capital Gains Tax | Trusts for the vulnerable | FA 2005 Part 2 Chap 4 |
| 82 | Capital Gains Tax | Visiting forces exemption | TCGA 1992 s11 |
| 83 | Capital Gains Tax | Works of art | TCGA 1992 s258(3) - (9) |

| Ref | Tax or Duty | Relief Title | Statutory Reference |
|-----|-------------------------------------|--|--------------------------------|
| 84 | Capital Gains Tax & Corporation Tax | Authorised unit trusts etc. | TCGA 1992 s100(1) |
| 85 | Capital Gains Tax & Corporation Tax | Capital distributions in respect of shares | TCGA 1992 s122 |
| 86 | Capital Gains Tax & Corporation Tax | Capital losses | TCGA 1992 s2 |
| 87 | Capital Gains Tax & Corporation Tax | Cars | TCGA 1992 s263 |
| 88 | Capital Gains Tax & Corporation Tax | Charities and museums etc. | TCGA 1992 s256 & s271(6) & (7) |
| 90 | Capital Gains Tax & Corporation Tax | Chattels if value is £6,000 or less on disposal | TCGA 1992 s262 |
| 91 | Capital Gains Tax & Corporation Tax | Chattels which are wasting assets | TCGA 1992 s45 |
| 92 | Capital Gains Tax & Corporation Tax | Compensation for deprivation of property | TCGA 1992 s268B |
| 93 | Capital Gains Tax & Corporation Tax | Compensation to victims of Nazi persecution | TCGA 1992 s268A |
| 94 | Capital Gains Tax & Corporation Tax | Compensation used to replace or restore damaged assets | TCGA 1992 s23 |
| 95 | Capital Gains Tax & Corporation Tax | Compulsory acquisition of land | TCGA 1992 s247 - s248 |
| 96 | Capital Gains Tax & Corporation Tax | Disposals to HM Treasury | TCGA 1992 s271(1)(a) |
| 97 | Capital Gains Tax & Corporation Tax | Exchanges of interests in land | TCGA 1992 s248A - s248E |
| 98 | Capital Gains Tax & Corporation Tax | Furnished holiday lettings | TCGA 1992 s241; CTA 2010 s65 |
| 99 | Capital Gains Tax & Corporation Tax | Gambling winnings | TCGA 1992 s51(1) |
| 100 | Capital Gains Tax & Corporation Tax | Gifts to charities | TCGA 1992 s257 |

| Ref | Tax or Duty | Relief Title | Statutory Reference |
|-----|-------------------------------------|---|--------------------------|
| 101 | Capital Gains Tax & Corporation Tax | Gifts to housing associations | TCGA 1992 s259 |
| 102 | Capital Gains Tax & Corporation Tax | Gilts | TCGA 1992 s115 & Sch 9 |
| 103 | Capital Gains Tax & Corporation Tax | Instalment payments | TCGA 1992 s280 |
| 104 | Capital Gains Tax & Corporation Tax | Irrecoverable loans to traders | TCGA 1992 s253 |
| 105 | Capital Gains Tax & Corporation Tax | Life insurance policies | TCGA 1992 s210 |
| 106 | Capital Gains Tax & Corporation Tax | March 1982 valuation | TCGA 1992 s35(2) & 55(2) |
| 107 | Capital Gains Tax & Corporation Tax | Mineral rights | TCGA 1992 s202 |
| 108 | Capital Gains Tax & Corporation Tax | Negligible value claims | TCGA 1992 s24(2) |
| 109 | Capital Gains Tax & Corporation Tax | Part-disposals of land | TCGA 1992 s242 |
| 110 | Capital Gains Tax & Corporation Tax | Payments under insurance policies and annuities | TCGA 1992 s204 |
| 111 | Capital Gains Tax & Corporation Tax | Political party associations disposing of land following boundary changes | TCGA 1992 s264 |
| 112 | Capital Gains Tax & Corporation Tax | Qualifying corporate bonds | TCGA 1992 s115 |
| 113 | Capital Gains Tax & Corporation Tax | Rollover relief for replacement of business assets | TCGA 1992 s152 - s159 |
| 114 | Capital Gains Tax & Corporation Tax | Unauthorised unit trusts with exempt unit-holders | TCGA 1992 s100(2) |
| 115 | Capital Gains Tax & Corporation Tax | Unremittable gains due to currency restrictions etc. | TCGA 1992 s279 |
| 116 | Capital Gains Tax & Corporation Tax | Wood/trees on commercial land | TCGA 1992 s250 |

| Ref | Tax or Duty | Relief Title | Statutory Reference |
|-----|---------------------|--|--|
| 117 | Climate Change Levy | CHP input | FA 2000 Sch 6 Para 15; SI 2005/1714 |
| 118 | Climate Change Levy | CHP output reliefs | FA 2000 Sch 6 Paras 5(2), 16, 20A & 20B; SI 2001/838 Reg 51A to 51M; SI 2005/1714 Reg 4 - 7 |
| 119 | Climate Change Levy | Climate Change Agreements | FA 2000 Sch 6 Paras 44 - 52; SI 2001/838 reg 35 & Sch 1 Para 2 |
| 120 | Climate Change Levy | Commodities not burnt in the UK | FA 2000 Sch 6 Para 11; SI 2001/838 Reg 34 & Sch 1 Para 2 |
| 121 | Climate Change Levy | Commodities not used as fuel | FA 2000 Sch 6 Para 18; SI 2001/838 Reg 34 & Sch 1 Para 2; SI 2005/1715 Reg 3 |
| 122 | Climate Change Levy | Domestic use | FA 2000 Sch 6 Para 8 & 9 |
| 123 | Climate Change Levy | Electricity producers | FA 2000 Sch 6 Para 14; SI 2001/838 Reg 34 & Sch 1 Para 2 |
| 124 | Climate Change Levy | Northern Ireland gas supplies | FA 2000 Sch 6 Para 11A |
| 125 | Climate Change Levy | Producers of other commodities | FA 2000 Sch 6 Para 13; and SI 2001/838 Reg 34 & Sch 1 Para 2 |
| 126 | Climate Change Levy | Recycling processes | FA 2000 Sch 6 Paras 18A; SI 2001/838 Reg 34 & Sch 1 Para 2; SI 2005/1714 Sch 2 Regs 4 |
| 127 | Climate Change Levy | Renewables | FA 2000 Sch 6 Para 19 & 20; SI 2001/838 Regs 46 - 51 |
| 128 | Climate Change Levy | Self supplies | FA 2000 Sch 6 Para 17; SI 2001/1136 |
| 129 | Climate Change Levy | Supplies of qualifying electricity from partially exempt CHP stations. | FA 2000 Sch 6 Paras 5(2), 16, 20A & 20B; SI 2001/838 Regs 51A - 51M; SI 2005/1714 Regs 4 - 7 |
| 130 | Climate Change Levy | Transport | FA 2000 Sch 6 Para 12; SI 2001/838 Reg 34 & Sch 1 Para 2 |
| 131 | Corporation Tax | Agricultural societies on profits of shows | CTA 2010 s989 |
| 132 | Corporation Tax | Arbitrage rules for international taxation - de minimis threshold | TIOPA 2010 s233 (5) |

| Ref | Tax or Duty | Relief Title | Statutory Reference |
|------------|--------------------|--|---------------------------------------|
| 133 | Corporation Tax | Arbitrage rules for international taxation - dealers exemption | TIOPA 2010 s253 |
| 134 | Corporation Tax | Bad debt relief on certain unremittable receipts | CTA 2009 s172 - s175 |
| 135 | Corporation Tax | Building societies – deduction from trading profits for incidental costs of raising finance by issuing shares in the society | CTA 2009 s131 |
| 138 | Corporation Tax | Capital gains tax exemption for companies | CTA 2009 s4 |
| 139 | Corporation Tax | CFC de minimis | ICTA 1988 s748(1)(d) |
| 140 | Corporation Tax | CFC debt cap reduction of profits | ICTA 1988 s751AA |
| 141 | Corporation Tax | CFC EEA business establishments | ICTA 1988 s751A |
| 142 | Corporation Tax | CFC excluded countries | ICTA 1988 s748(1)(e); SI 1998/3081 |
| 143 | Corporation Tax | CFC exempt activities | ICTA 1988 s748 (1)(b) & Sch 25 Part 2 |
| 144 | Corporation Tax | CFC motive test | ICTA 1988 s748 (3) & Sch 25 Part 4 |
| 145 | Corporation Tax | Charity subsidiaries | CTA 2010 s199 |
| 146 | Corporation Tax | Community Amateur Sports Clubs | CTA 2009 s658 - s671 |
| 147 | Corporation Tax | Company migration - postponement of charge | TCGA 1992 s187 |
| 148 | Corporation Tax | Consortium relief | CTA 2010 Part 5 |
| 149 | Corporation Tax | Corporate venturing scheme | FA 2000 s63 & Sch 15 |
| 150 | Corporation Tax | Degrouping charge - exemption | TCGA 1992 s181 |

| Ref | Tax or Duty | Relief Title | Statutory Reference |
|-----|-----------------|---|-----------------------------|
| 151 | Corporation Tax | Degrouping charge - reallocation to another group company | TCGA 1992 s179A |
| 152 | Corporation Tax | Degrouping charge - roll-over relief | TCGA 1992 s179B |
| 153 | Corporation Tax | Disposal of assets on amalgamation of building societies | TCGA 1992 s215 |
| 154 | Corporation Tax | Distributions - exceptions for certain transfers between a company and its members | CTA 2010 s1002 |
| 155 | Corporation Tax | Employee share schemes | CTA 2009 Parts 11 & 12 |
| 156 | Corporation Tax | Fiduciary or representative capacity | CTA 2009 s6 |
| 158 | Corporation Tax | Finance leasing: reduction of rental amounts for finance leases where the return is in a capital form | CTA 2010 s906 - s913 |
| 159 | Corporation Tax | Financing income exemption | TIOPA 2010 s286-298 |
| 160 | Corporation Tax | Foreign dividends exemption - large companies | CTA 2009 s931D-Q |
| 161 | Corporation Tax | Foreign dividends exemption - small companies | CTA 2009 s931B-C |
| 162 | Corporation Tax | Foreign estate income | CTA 2009 s960 - s961 |
| 163 | Corporation Tax | Friendly society tax exempt policies | ICTA 1988 s460, 462 & 464 |
| 164 | Corporation Tax | Gift Aid (corporates) | CTA 2010 Part 6 Chaps 1 & 2 |
| 165 | Corporation Tax | Gifts of medical supplies and equipment | CTA 2009 s107 |
| 166 | Corporation Tax | Group companies - gains on disposals within the group | TCGA 1992 s171 |
| 167 | Corporation Tax | Group companies - reallocation of chargeable gains and losses to another member of group | TCGA 1992 s171A - 171C |

| Ref | Tax or Duty | Relief Title | Statutory Reference |
|-----|-----------------|---|-----------------------|
| 168 | Corporation Tax | Group financing income | TIOPA 2010, s299-305 |
| 169 | Corporation Tax | Group relief | CTA 2010 Part 5 |
| 172 | Corporation Tax | Income tax exemption for companies | CTA 2009 s3 |
| 173 | Corporation Tax | Indexation allowance | TCGA 1992 s52A - s57 |
| 175 | Corporation Tax | Industrial and Provident Societies | CTA 2009 s132 |
| 177 | Corporation Tax | Intangible assets - roll-over relief | CTA 2009 s754 - s763 |
| 178 | Corporation Tax | Intangible assets regime | CTA 2009 s730 onwards |
| 179 | Corporation Tax | Investment managers' exemption | CTA 2010 s1146 - 1150 |
| 180 | Corporation Tax | Land development gains | CTA 2010 s827 |
| 181 | Corporation Tax | Land held as trading stock | CTA 2010 s828 |
| 183 | Corporation Tax | Land transfers | CTA 2010 s837 |
| 184 | Corporation Tax | Leasing plant or machinery carried on in partnership with others – relief for expenses giving rise to carried forward loss | CTA 2010 s419 & s428 |
| 185 | Corporation Tax | Levies etc under FISMA 2000 | CTA 2009 s92 |
| 186 | Corporation Tax | Life insurance taxation - policy holders' share of profits | FA 1989 s88 |
| 187 | Corporation Tax | Loan relationships – exemption from charge for situation where a government investment in a company is written off in certain circumstances | CTA 2009 s326 |
| 188 | Corporation Tax | Loan relationships - insolvent companies | CTA 2009 s357 |

| Ref | Tax or Duty | Relief Title | Statutory Reference |
|-----|-----------------|---|----------------------|
| 189 | Corporation Tax | Loan relationships - insurance companies | CTA 2009 s388 |
| 190 | Corporation Tax | Loan relationships – relief for pre-loan relationship expenses or abortive expenses | CTA 2009 s329 & 607 |
| 191 | Corporation Tax | Loan relationships – relief for pre-trading expenditure | CTA 2009 s330 |
| 192 | Corporation Tax | Loan relationships, connected parties. | CTA 2009 s356 - s357 |
| 193 | Corporation Tax | Loan relationships: Lloyd's premium trust insurance funds - corporate members | CTA 2009 s392 |
| 194 | Corporation Tax | Loans to participators | CTA 2010 s458 |
| 195 | Corporation Tax | Loss relief - terminal loss relief for oil companies with ring fence trades | CTA 2010 s40 & s42 |
| 196 | Corporation Tax | Loss relief - terminal losses | CTA 2010 s39 |
| 197 | Corporation Tax | Loss relief - transitional loss relief for insurance companies | FA 2007 Sch 7 Part 2 |
| 198 | Corporation Tax | Loss relief: carry back - non trade loan relationship | CTA 2009 s457 |
| 199 | Corporation Tax | Loss relief: carry back - trading loss | CTA 2010 s37 |
| 200 | Corporation Tax | Loss relief: carry forward - miscellaneous transactions | CTA 2010 s91 |
| 201 | Corporation Tax | Loss relief: carry forward - non-trade loan relationship | CTA 2009 s458 |
| 202 | Corporation Tax | Loss relief: carry forward - non-trading intangible fixed assets | CTA 2009 s753 |
| 203 | Corporation Tax | Loss relief: carry forward - overseas property business | CTA 2010 s66 |
| 204 | Corporation Tax | Loss relief: carry forward - trade loss | CTA 2010 s45 |

| Ref | Tax or Duty | Relief Title | Statutory Reference |
|-----|-----------------|--|------------------------|
| 205 | Corporation Tax | Loss relief: carry forward - UK property business | CTA 2010 s62 |
| 206 | Corporation Tax | Loss relief: in year | CTA 2010 s37 |
| 207 | Corporation Tax | Losses on derivative contracts | CTA 2009 s666 |
| 208 | Corporation Tax | Management expenses | CTA 2009 s1218 - s1255 |
| 209 | Corporation Tax | Manufactured overseas dividends relief | CTA 2010 s791 |
| 212 | Corporation Tax | Marketing authorities and certain other statutory bodies | CTA 2009 s153 |
| 213 | Corporation Tax | Merger leaving assets within UK tax charge | TCGA 1992 s140E |
| 214 | Corporation Tax | Non-UK resident companies – deduction against profits allowed for allowable expenses for the purposes of the permanent establishment | CTA 2009 s29 |
| 215 | Corporation Tax | Nuclear decommissioning authority | EA 2004 s27 |
| 216 | Corporation Tax | Oil industry - relief for defaulter's abandonment expenditure | CTA 2010 s297 |
| 217 | Corporation Tax | Oil industry - relief for reimbursement expenditure under abandonment guarantees | CTA 2010 s293 |
| 218 | Corporation Tax | Petroleum revenue tax deduction | CTA 2010 s299 |
| 221 | Corporation Tax | Rent payable under a lease of land | CTA 2010 s853 |
| 225 | Corporation Tax | Reverse premiums for amounts brought into account in reducing capital allowances qualifying expenditure | CTA 2009 s97 |
| 227 | Corporation Tax | Substantial shareholdings | TCGA 1992 Sch 7AC |
| 231 | Corporation Tax | Transfer or division of UK business | TCGA 1992 s140A |

| Ref | Tax or Duty | Relief Title | Statutory Reference |
|-----|-----------------|--|---|
| 232 | Corporation Tax | Transfers of income streams - exceptions to tax charge | CTA 2010 s754 - s755 |
| 233 | Corporation Tax | Transmission facilities | TCGA 1992 s267 |
| 234 | Corporation Tax | Unremittable foreign income | CTA 2009 s1274 - s1278 |
| 235 | Customs Duty | ATA and CPD carnets | ATA Convention 1961, Istanbul Convention 1990 |
| 236 | Customs Duty | Customs warehousing | Council Reg 2913/92, 2454/94 |
| 237 | Customs Duty | End-use relief | Council Reg 2913/92, Commission Reg 2454/94 |
| 238 | Customs Duty | Free zones | VAT 6th directive, Freezone Regs 1984 & 1991 |
| 239 | Customs Duty | Inward processing relief | Council Reg 2913/92; Commission Reg 2454/94, CEMA 1979, VATA 94 |
| 240 | Customs Duty | Outward processing relief | Council Reg 2913/92, Commission Reg 2454/94 |
| 241 | Customs Duty | Processing under customs control | Council Reg 2913/92 Commission Reg 2454/93 |
| 243 | Customs Duty | Temporary admission | Council Reg 2913/92, 2454/93 |
| 244 | Customs Duty | Temporary storage | Customs controls on Importation of good Regs 1991 |
| 245 | Excise Taxes | Alcoholic ingredients relief | FA 1995 s4 |
| 248 | Excise Taxes | Denatured alcohol | FA 2005 s5 |
| 249 | Excise Taxes | Duty free spirits | Alcoholic Liquor Duties Act 1979 s8 - s10 |
| 250 | Excise Taxes | Small brewers relief | Alcoholic Liquor Duties Act 1979 s36A-H |

| Ref | Tax or Duty | Relief Title | Statutory Reference |
|-----|-----------------------|--|--|
| 251 | Excise Taxes | Small cider makers exemption from registration | Cider and Perry Exemption from registration order 1976 |
| 252 | Gambling Duty | Charitable entertainments | Betting and Gaming Duties Act 1981 Sch 4 Part 1 |
| 253 | Gambling Duty | Community benefit | Betting and Gaming Duties Act 1981 s7B(3)(c) & 8A |
| 254 | Gambling Duty | Domestic gambling | Betting and Gaming Duties Act 1981 Sch 3 Part 1 |
| 255 | Gambling Duty | Excepted machines | Betting and Gaming Duties Act 1981 s21 (5) |
| 256 | Gambling Duty | Lawful gaming | FA 2007 s10(3) & (4) |
| 257 | Gambling Duty | Lawful lotteries | FA 1993 s24(4) |
| 258 | Gambling Duty | Non-profit making gambling | Betting and Gaming Duties Act 1981 Sch 3 Part 2B |
| 259 | Gambling Duty | On-course bookmakers | Betting and Gaming Duties Act 1981 s2(2)(a) |
| 260 | Gambling Duty | Seasonal licences | Betting and Gaming Duties Act 1981 Sch 4 Part 4 |
| 261 | Gambling Duty | Small scale amusements provided commercially | Betting and Gaming Duties Act 1981 Sch 3 Part 5 |
| 262 | Gambling Duty | Small scale gambling | Betting and Gaming Duties Act 1981 Sch 3 Part 2 & 2A |
| 263 | Gambling Duty | Spare machines | Betting and Gaming Duties Act 1981 s26(3A) |
| 264 | Hydrocarbon Oils Duty | Aviation kerosene exemption | HODA 1979 s11(1)(c) |
| 265 | Hydrocarbon Oils Duty | Electricity relief (biofuels) | SI 2004/2065 |
| 266 | Hydrocarbon Oils Duty | Electricity relief (oils) | SI 2005/3320 |

| Ref | Tax or Duty | Relief Title | Statutory Reference |
|-----|-----------------------|--|----------------------|
| 267 | Hydrocarbon Oils Duty | Excise duty - drawback - export of duty paid oil | SI 1995/1046 |
| 268 | Hydrocarbon Oils Duty | Excise duty - drawback - ships and aircraft stores | HODA 1979 s15 |
| 269 | Hydrocarbon Oils Duty | Horticultural producers | HODA 1979 s17 |
| 270 | Hydrocarbon Oils Duty | Kerosene used as heating fuel | HODA 1979 s11(1)(c) |
| 271 | Hydrocarbon Oils Duty | Lifeboats | HODA 1979 s19 |
| 272 | Hydrocarbon Oils Duty | Marine voyages | SI 1996/2537 |
| 273 | Hydrocarbon Oils Duty | Rate differential for biofuels made from used or waste cooking oil | SI 2010/984 |
| 274 | Hydrocarbon Oils Duty | Rate differential for off-road use of diesel and kerosene in vehicles and railway locomotives | HODA 1979 s11(1)(c) |
| 275 | Hydrocarbon Oils Duty | Rate differential for road fuel gases | HODA 1979 s8 |
| 276 | Hydrocarbon Oils Duty | Tied Oils scheme (industrial relief scheme) – exempts oils used for purposes other than heating and in engines | HODA 1979 s9 |
| 277 | Income Tax | Accommodation, supplies & services used in employment duties | ITEPA 2003 s316 |
| 278 | Income Tax | Accrued income profits - exemptions | ITA 2007 s636 - s646 |
| 279 | Income Tax | Adoption payments | ITTOIA 2005 s744 |
| 280 | Income Tax | Age-related allowances | ITA 2007 s36 & s37 |
| 281 | Income Tax | Annual payments - exceptions to requirement to deduct income tax at source | ITA 2007 s901(2) |
| 282 | Income Tax | Annual payments and patent royalties made under deduction of tax | ITA 2007 s448 |

| Ref | Tax or Duty | Relief Title | Statutory Reference |
|-----|-------------|---|----------------------------|
| 283 | Income Tax | Annual payments that are non-commercial | ITTOIA 2005 s727 |
| 284 | Income Tax | Anti-avoidance rules for finance arrangements - exceptions | ITA 2007 s809BZM - s809BZP |
| 285 | Income Tax | Anti-avoidance rules for sales of occupation income of professions and vocations | ITA 2007 s784 |
| 286 | Income Tax | Anti-avoidance rules for transactions in land - exceptions | ITA 2007 s765 - s768 |
| 287 | Income Tax | Anti-avoidance rules for transactions in securities - exceptions | ITA 2007 s686 |
| 288 | Income Tax | Armed forces - operational allowance | ITEPA 2003 S297A |
| 289 | Income Tax | Armed forces - pensions and annuities in connection with medals and awards for bravery | ITEPA 2003 s638 |
| 290 | Income Tax | Armed forces - visiting forces, other than UK citizens | ITEPA 2003 s303 |
| 291 | Income Tax | Armed forces - war death and disablement benefits | ITEPA 2003 s641 |
| 292 | Income Tax | Armed forces - war widows' pensions | ITEPA 2003 s639 |
| 293 | Income Tax | Armed forces payments and benefits | ITEPA 2003 s411 |
| 294 | Income Tax | Bank and building society interest – exceptions to requirement to deduct income tax at source | ITA 2007 s858 - s870 |
| 295 | Income Tax | Banks etc in compulsory liquidation | ITA 2007 s837E |
| 296 | Income Tax | Beneficial loans below £5,000 | ITEPA 2003 s180 |
| 297 | Income Tax | Benefit payments to supplement an individual's income | ITEPA 2003 s677 |
| 298 | Income Tax | Benefits - child dependency allowances | ITEPA 2003 s670 |

| Ref | Tax or Duty | Relief Title | Statutory Reference |
|-----|-------------|---|--------------------------------|
| 299 | Income Tax | Benefits - increases in certain benefits attributable to additional children | ITEPA 2003 s676 |
| 301 | Income Tax | Capital allowances - personal security expenses | CAA 2001 s33 |
| 302 | Income Tax | Car benefit - accessories | ITEPA 2003 s125 (2)(a) |
| 303 | Income Tax | Car benefit - equipment to allow the car to run on road fuel gas | ITEPA 2003 s125 (2)(b) |
| 304 | Income Tax | Car benefit - low value accessories | ITEPA 2003 s126(3)(d) |
| 305 | Income Tax | Car benefit - mobile telephones | ITEPA 2003 s125 (2)(d) |
| 306 | Income Tax | Car benefit - relief for capital contributions | ITEPA 2003 s132 |
| 307 | Income Tax | Cash vouchers | ITEPA 2003 s78 - s80 |
| 308 | Income Tax | Change of accounting basis for a property income business | ITTOIA 2005 s330(3) |
| 309 | Income Tax | Charities - approved charity investments | ITA 2007 s558 - s561 |
| 311 | Income Tax | Charities and donors - exceptions from the substantial donor anti-avoidance rules | ITA 2007 s549(2), s554 & s555 |
| 312 | Income Tax | Charities' income from Gift Aid donations | ITA 2007 s521 |
| 313 | Income Tax | Charities: excess non-charitable expenditure | ITA 2007 s562 |
| 314 | Income Tax | Chevening House exemption | ITEPA 2003 s101 |
| 315 | Income Tax | Child Trust Fund | Child Trust Funds Act 2004 s13 |
| 316 | Income Tax | Commonwealth countries - official agents | ITA 2007 s841, ITEPA 2003 s301 |

| Ref | Tax or Duty | Relief Title | Statutory Reference |
|------------|--------------------|---|------------------------------|
| 317 | Income Tax | Compensation awards for personal injury | ITTOIA 2005 s731 - s734 |
| 318 | Income Tax | Construction Industry Scheme – exemption for international organisations | FA 2004 s73A |
| 319 | Income Tax | Consular employees of foreign states - benefits | ITEPA 2003 s681A |
| 320 | Income Tax | Consular staff of foreign states | ITEPA 2003 s300 & s302 |
| 321 | Income Tax | Credit Union policies | ITTOIA 2005 s483 |
| 322 | Income Tax | Crown servants abroad - foreign service allowance | ITEPA 2003 s299 |
| 323 | Income Tax | Damages for personal injury | ITTOIA 2005 s751 |
| 324 | Income Tax | Death or disability payments and benefits | ITEPA 2003 s406 |
| 325 | Income Tax | Deduction of income tax at source from certain payments of annual interest | ITA 2007 s875 - s888 |
| 327 | Income Tax | Disabled person's vehicle maintenance grant | ITTOIA 2005 s780 |
| 328 | Income Tax | Distributions - relief on the redemption of bonus shares or securities. | ITTOIA 2005 s401 |
| 329 | Income Tax | Distributions - where person receiving the distribution is not entitled to a tax credit | ITTOIA 2005 s399(2) & 400(2) |
| 330 | Income Tax | Employee Benefit Trusts - trustees' income | ITA 2007 s496B |
| 331 | Income Tax | Employee share schemes - interest exemption | ITTOIA 2005 s752 |
| 333 | Income Tax | Employment related securities options | ITEPA 2003 s475 |
| 334 | Income Tax | Employment zone programmes | ITTOIA 2005 s782 |

| Ref | Tax or Duty | Relief Title | Statutory Reference |
|-----|-------------|---|--------------------------|
| 336 | Income Tax | Entertainers' agency fees | ITEPA 2003 s352 |
| 338 | Income Tax | Entertainment expenses - small gifts | ITEPA 2003 s358 |
| 340 | Income Tax | European Commission detached national experts | ITEPA 2003 s304 |
| 342 | Income Tax | Film related losses - exceptions from anti-avoidance rules | ITA 2007 s803 |
| 344 | Income Tax | Flat management trusts | |
| 345 | Income Tax | Foreign benefits substantially similar in character to UK tax exempt benefits | ITEPA 2003 s681 |
| 346 | Income Tax | Foreign currency securities owned by non-UK residents | ITTOIA 2005 s755 |
| 347 | Income Tax | Foreign income charged on an arising basis | ITTOIA 2005 s838 |
| 348 | Income Tax | Foreign income of people with a temporary purpose in the UK | ITA 2007 s831 |
| 349 | Income Tax | Foreign maintenance payments | ITTOIA 2005 s730 |
| 350 | Income Tax | Foreign pension schemes - lump-sum payments | ITEPA 2003 s636B & s636C |
| 351 | Income Tax | Foreign pensions | ITEPA 2003 s575(2) |
| 352 | Income Tax | Foreign trades - business travel | ITTOIA 2005 s92 |
| 353 | Income Tax | Former employees: deduction for liabilities | ITEPA 2003 s555 |
| 354 | Income Tax | Foster care relief | ITTOIA 2005 s803 - s828 |
| 355 | Income Tax | Full time working abroad | ITA 2007 s830 |

| Ref | Tax or Duty | Relief Title | Statutory Reference |
|-----|-------------|--|--|
| 356 | Income Tax | Funding bonds | ITTOIA 2005 s754 |
| 357 | Income Tax | Funding bonds - exception from duty to deduct income tax | ITA 2007 s940 |
| 358 | Income Tax | Furnished holiday lettings - costs of providing furniture | ITTOIA 2005 s308(1)(b) |
| 360 | Income Tax | Gift Aid transitional relief | FA 2008 Sch 19 |
| 362 | Income Tax | Government ministers etc. travel and subsistence | ITEPA 2003 s295 |
| 363 | Income Tax | Group Life Insurance policies | ITTOIA 2005 s480 - s482 |
| 364 | Income Tax | Health and employment insurance payments | ITTOIA 2005 s735 - s743 |
| 365 | Income Tax | Heritage Maintenance Fund election | ITA 2007 s508 |
| 366 | Income Tax | Immediate Needs Annuities | ITTOIA 2005 s725 - 726 |
| 367 | Income Tax | Income support and jobseekers allowance | ITEPA 2003 s666 & s670 |
| 368 | Income Tax | Income support and jobseekers allowance above a taxable minimum | ITEPA 2003 s667& s671 |
| 369 | Income Tax | Individual learning accounts | ITEPA 2003 s255 |
| 370 | Income Tax | Individual Savings Accounts | SI 1988/1870 The Individual Savings Account Regulations 1988, Reg 22 |
| 371 | Income Tax | Insurance policies for mortgage repayment on death | ITTOIA 2005 s478 |
| 373 | Income Tax | Interest and royalty payments to companies in EU Member States | ITTOIA 2005 s757 - s767 |
| 374 | Income Tax | Interest on loans not for the purchase of owner occupied etc. property | ITA 2007 Part 8 Chap 1 |

| Ref | Tax or Duty | Relief Title | Statutory Reference |
|-----|-------------|--|---|
| 375 | Income Tax | Investment Managers' Exemption | ITA 2007 s818 - s828, s835I & s835M - s835R ; The Investment Manager (Specified Transactions) Regulations 2009 [non-SI secondary legislation] |
| 376 | Income Tax | Investment plans for individuals | ITTOIA 2005 s694 |
| 377 | Income Tax | IR35 - 5% flat rate expenses deduction from deemed employment charge | ITEPA 2003 s54 |
| 378 | Income Tax | IR35 deemed employment charge - relief for distributions by intermediaries | ITEPA 2003 s58 |
| 379 | Income Tax | Know-how allowances | CAA 2001 Part 7 |
| 382 | Income Tax | Life insurance - deficiency relief | ITTOIA 2005 s539 - s541 |
| 383 | Income Tax | Life insurance - non-residency reduction | ITTOIA 2005 s528 - s529 |
| 384 | Income Tax | Life insurance policies | ICTA 1988 s267, Sch 15; FA 1995 s55 ; ITTOIA 2005 s474, 485, 503 & 542 - 543 |
| 386 | Income Tax | Life insurance policies - income tax treated as paid | ITTOIA 2005 s530 - s534 |
| 389 | Income Tax | Living accommodation - employees of a local authority | ITEPA 2003 s98 |
| 390 | Income Tax | Living accommodation outside the UK provided by a company for a director | ITEPA 2003 s100A |
| 391 | Income Tax | Loan finance costs | ITTOIA 2005 s58 |
| 392 | Income Tax | Loans to a participator in a close company that are written off | ITTOIA 2005 s418 |
| 393 | Income Tax | Loans to participators in close companies written off. | ITTOIA 2005 s421 |
| 394 | Income Tax | Loss relief - trading losses set against general income | ITA 2007 s64 - s70 |
| 395 | Income Tax | Loss relief - carry forward of property business loss relief | ITA 2007 s118 - s119 |

| Ref | Tax or Duty | Relief Title | Statutory Reference |
|-----|-------------|--|--------------------------------------|
| 396 | Income Tax | Loss relief - carry forward of trade loss relief | ITA 2007 s83 - s88 |
| 397 | Income Tax | Loss relief - deeply discounted securities | ITTOIA 2005 s454 |
| 398 | Income Tax | Loss relief - early trade losses | ITA 2007 s72 - s74 |
| 399 | Income Tax | Loss relief - employment income | ITA 2007 s128 |
| 400 | Income Tax | Loss relief - miscellaneous transactions | ITA 2007 s152 - s153 |
| 401 | Income Tax | Loss relief - property business losses | ITA 2007 s120 - s124 |
| 402 | Income Tax | Loss relief - strips of government securities | ITTOIA 2005 s446 |
| 403 | Income Tax | Loss relief - terminal loss relief against trade related interest | ITA 2007 s92 |
| 404 | Income Tax | Loss relief - terminal trade losses | ITA 2007s89 - s94 |
| 405 | Income Tax | Loss relief - trading loss treated as CGT loss | ITA 2007 s71; TCGA 1992 s261B & 261D |
| 406 | Income Tax | Maintenance payments | ITA 2007 s453 - s456 |
| 407 | Income Tax | Managed service companies - relief for distributions by intermediaries | ITEPA 2003 s61H |
| 408 | Income Tax | Managed service company rules - exclusions | ITEPA 2003 s61B (3), (4) and s61C |
| 409 | Income Tax | Married couple's allowance | ITA 2007 s42 - s55 |
| 410 | Income Tax | Mileage allowance payments | ITEPA 2003 s229, 230, 235 & 236 |
| 411 | Income Tax | Mileage allowance relief | ITEPA 2003 s231, 232, 235 & 236 |

| Ref | Tax or Duty | Relief Title | Statutory Reference |
|-----|-------------|--|--------------------------------------|
| 413 | Income Tax | Mineral exploration and access | ITTOIA 2005 s161 |
| 415 | Income Tax | Ministers of religion - benefit of payment of council tax etc. | ITEPA 2003 s290(1) |
| 416 | Income Tax | Ministers of religion - maintenance, repair, insurance or management of living accommodation | ITEPA 2003 s351(3) - (4) |
| 417 | Income Tax | Ministers of religion - use of dwelling-house | ITEPA 2003 s351(2); ITTOIA 2005 s159 |
| 418 | Income Tax | Ministers of religion - various payments | SSCR 2001, Sch 3, Part 10, Para 13 |
| 419 | Income Tax | Ministers of religion in excluded employment - expenses | ITEPA 2003 s290(2) |
| 420 | Income Tax | Miscellaneous income - beneficiaries' income from trusts in administration | ITTOIA 2005 s677 - s678 |
| 422 | Income Tax | National Savings Certificates, including index-linked certificates | ITTOIA 2005 s692 |
| 423 | Income Tax | New Deal 50plus payments | ITTOIA 2005 s781 |
| 424 | Income Tax | Non-Commonwealth countries - official agents | ITEPA 2003 s301 |
| 425 | Income Tax | Non-domicile regime - remittance basis | ITA 2007s809B, s809D & s809E |
| 426 | Income Tax | Non-domicile rules: remittances of clothing, footwear, jewellery or watches to the UK for the personal use of the individual | ITA 2007 s809Z2 |
| 427 | Income Tax | Non-domicile rules: remittances of property to the UK for temporary importation or repair | ITA 2007 s809Z3 & s809Z4 |
| 428 | Income Tax | Non-domicile rules: remittances of works of art made available for public display at approved establishment | ITA 2007 s809Z & 809Z1 |
| 429 | Income Tax | Non-domiciled migrant workers on low incomes | ITA 2007 s828A - 828D |
| 431 | Income Tax | Non-resident entertainers and sportspeople performing in the UK - de minimis | SI 1987/530 |

| Ref | Tax or Duty | Relief Title | Statutory Reference |
|-----|-------------|--|--------------------------------|
| 432 | Income Tax | Non-UK residents - permanent establishment exemption | ITA 2007 s811, 813 & 815 |
| 433 | Income Tax | Non-UK residents - UK source investment income | ITA 2007 s810 - s828 |
| 434 | Income Tax | Olympic Games 2012 - tax exemptions for non-resident individuals | FA 2006 s68 |
| 435 | Income Tax | Outplacement counselling for redundant employees | ITEPA 2003 s310 |
| 436 | Income Tax | Overlap relief on a cessation | ITTOIA 2005 s205 |
| 437 | Income Tax | Overlap relief on a change of accounting basis | ITTOIA 2005 s220 |
| 438 | Income Tax | Patent allowances | CAA 2001 Part 8 |
| 439 | Income Tax | Patent income | ITTOIA 2005 s600 |
| 440 | Income Tax | Patent royalties - spreading of receipts | ITA 2007 s461 |
| 441 | Income Tax | Payments between companies – exceptions from duty to deduct income tax from payments | ITA 2007 s929 - s938 |
| 443 | Income Tax | Payroll giving | ITEPA 2003 Part 12 |
| 445 | Income Tax | Pension schemes | FA 2004 s186 |
| 446 | Income Tax | Pension schemes - lump sums | ITEPA 2003 s636A; FA 2004 s164 |
| 447 | Income Tax | Pension schemes - member contributions | FA 2004 s188 |
| 448 | Income Tax | Pension schemes - trivial commutation and winding-up lump sums | ITEPA 2003 s636B |
| 449 | Income Tax | Pension trusts | ITA 2007 s480(3)(b) |

| Ref | Tax or Duty | Relief Title | Statutory Reference |
|-----|-------------|---|--|
| 450 | Income Tax | Pensions charged on the arising basis | ITTOIA 2005 s840 |
| 451 | Income Tax | Pensions paid in connection with Nazi persecution | ITEPA 2003 s642 - s643 & s648 - s654 |
| 452 | Income Tax | Pensions related to employment and disability | ITEPA 2003 s644 |
| 453 | Income Tax | Pensions related to overseas states and associated sources | ITEPA 2003 s642 - 643 & s646A - 654 |
| 454 | Income Tax | Personal allowance | ITA 2007 s35 |
| 455 | Income Tax | Personal allowance for non-residents | ITA 2007 s56 |
| 456 | Income Tax | Personal Equity Plans | SI 2007/2120 |
| 458 | Income Tax | Post-cessation property relief | ITA 2007 s125 |
| 460 | Income Tax | Premium bond prizes | ITTOIA 2005 s692 |
| 461 | Income Tax | Provision of pensions advice up to £150 per annum | SI 2004/3087 |
| 462 | Income Tax | Public bodies | CTA 2010 s984 - s985 |
| 463 | Income Tax | Purchased life annuities | ITTOIA 2005 s422 - s426 & s717 - s724; SI 2008/562 |
| 464 | Income Tax | Renewable obligation certificates | ITTOIA 2005 s782B |
| 465 | Income Tax | Rent-a-room relief | ITTOIA 2005 s784 - s802 |
| 467 | Income Tax | Repair of a cathedral, college, church or building used for divine worship. | ITA 2007 s533 |
| 469 | Income Tax | Retraining expenditure | ITEPA 2003 s311 |

| Ref | Tax or Duty | Relief Title | Statutory Reference |
|-----|-------------|--|--------------------------------|
| 470 | Income Tax | Savings income 10% rate | ITA 2007 s12 |
| 471 | Income Tax | Scholarship payments | ITEPA 2003 s213 |
| 473 | Income Tax | Secondary Class 1 NIC contributions met by the employee | ITEPA 2003 s428A, s442A & s481 |
| 474 | Income Tax | Security expenses | ITTOIA 2005 s81 |
| 475 | Income Tax | Settlements - charitable gifts | ITTOIA 2005 s628 & s630 |
| 476 | Income Tax | Share incentive schemes income when shares leave the scheme | ITTOIA 2005 s395 |
| 477 | Income Tax | Social security deductions for non-trades | ITTOIA 2005 s868 |
| 478 | Income Tax | Statutory redundancy payments | ITEPA 2003 s309 |
| 479 | Income Tax | Student loan repayments | ITTOIA 2005 s753 |
| 480 | Income Tax | Subsistence expenses for traders | ITTOIA 2005 s57A |
| 481 | Income Tax | Termination of employment - contributions to approved personal pension arrangements | ITEPA 2003 s405(1) |
| 482 | Income Tax | Termination of employment - contributions to tax-exempt pension schemes | ITEPA 2003 s408 |
| 483 | Income Tax | Termination of employment - exemption for specified benefits | ITEPA 2003 s402(2) & (3) |
| 484 | Income Tax | Termination of employment - exemption from benefit rules for payments for the right to receive a termination benefit | ITEPA 2003 s402(4) |
| 485 | Income Tax | Termination of employment - first £30,000 of payments | ITEPA 2003 s403(1) |
| 486 | Income Tax | Termination of employment - foreign service | ITEPA 2003 s413 - s414 |

| Ref | Tax or Duty | Relief Title | Statutory Reference |
|-----|--|--|---|
| 487 | Income Tax | Termination of employment - payments and benefits in respect of employee liabilities and indemnity insurance | ITEPA 2003 s409 - s410 |
| 488 | Income Tax | Termination of employment - payments and benefits provided by foreign governments etc. | ITEPA 2003 s412 |
| 489 | Income Tax | Termination of employment - payments and benefits under tax-exempt pension schemes | ITEPA 2003 s407 |
| 491 | Income Tax | Transfer of assets abroad - deductions and reliefs | ITA 2007 s746 |
| 492 | Income Tax | Transfer of assets abroad - exemption from charge | ITA 2007 s736 - s742 |
| 493 | Income Tax | Transfer of assets abroad - reduction in amount of charge where CFC involved | ITA 2007 s725 |
| 494 | Income Tax | Transfer pricing rules - removal of excessive interest from the charge to tax | TIOPA 2010 s187 |
| 495 | Income Tax | Trustee management expenses | ITA 2007 s484 - s487 |
| 496 | Income Tax | Trusts with disabled people or minors as beneficiaries | ITA 2007 s491-492 |
| 498 | Income Tax | Ulster Savings Certificates | ITTOIA 2005 s693 |
| 499 | Income Tax | Unauthorised unit trusts - relief for trustees | ITA 2007 s505 |
| 500 | Income Tax | Vulnerable beneficiaries relief | FA 2005 s23 - s45 |
| 503 | Income Tax & Capital Gains Tax | Double taxation relief for special withholding tax | TIOPA 2010 s135 - s145 |
| 505 | Income Tax & Capital Gains Tax | Pension schemes - relief for occupational schemes | ICTA88 s615(6), s615(6) & s614(5); TCGA 1992 s271(1)(c)(ii); ITA2007 s480(4); ITEPA 2003 s393A; ITTOIA 2005 s38(4)(b); CTA 2009 s1290(4)(b) |
| 506 | Income Tax & Capital Gains Tax | Renewable obligation certificates - income from domestic micro-generation | ITTOIA 2005 s782A |
| 508 | Income tax & Capital Gains Tax & Inheritance Tax | Crown exemption | Non-statutory principle |

| Ref | Tax or Duty | Relief Title | Statutory Reference |
|-----|------------------------------|--|--|
| 509 | Income Tax | Accrued income of small investors | ITA 2007 s639 |
| 510 | Income Tax & Corporation Tax | Agricultural Buildings Allowances | CAA 2001 Part 4; FA 2008 s84 |
| 512 | Income Tax & Corporation Tax | Arbitration Convention | TIOPA 2010 s127 |
| 515 | Income Tax & Corporation Tax | Capital allowances - 100% first-year allowance for plant or machinery for gas refuelling station | CAA 2001 s45E |
| 517 | Income Tax & Corporation Tax | Capital allowances - assured tenancies | CAA 2001 Part 10 |
| 519 | Income Tax & Corporation Tax | Capital allowances - capital contributions | CAA 2001 Part 11 |
| 520 | Income Tax & Corporation Tax | Capital allowances - computer software | CAA 2001 s71 |
| 523 | Income Tax & Corporation Tax | Capital allowances - Enterprise Zones | CAA 2001 Part 3; FA 2008 s84 |
| 525 | Income Tax & Corporation Tax | Capital allowances - gifts of certain assets to charity | CAA 2001 s63(2) |
| 528 | Income Tax & Corporation Tax | Capital allowances - plant & machinery | CAA 2001 Part 2 |
| 532 | Income Tax & Corporation Tax | Capital allowances - ships and railway assets | CAA 2001 s94 & 95 |
| 534 | Income Tax & Corporation Tax | Capital allowances - thermal insulation of buildings | CAA 2001 s28 |
| 535 | Income Tax & Corporation Tax | Cemeteries and crematoria | ITTOIA 2005 s169 ; CTA 2009 s146 |
| 536 | Income Tax & Corporation Tax | Change in accountancy basis | FA 2006 s102 & Sch 15 |
| 537 | Income Tax & Corporation Tax | Change of accounting basis | ITTOIA 2005 s228; CTA 2009 s180 - s187 |
| 538 | Income Tax & Corporation Tax | Charities - income exemption | ITA 2007 Part 10 ; CTA 2010 Part 11 |

| Ref | Tax or Duty | Relief Title | Statutory Reference |
|-----|------------------------------|--|----------------------------------|
| 539 | Income Tax & Corporation Tax | Charities - small trading exemption | ITA 2007 s526; CTA 2010 s480 |
| 542 | Income Tax & Corporation Tax | Co-operative associations | CTA 2010 s1057 |
| 543 | Income Tax & Corporation Tax | Co-operative housing associations and self-build societies | CTA 2010 s642 & 650 |
| 544 | Income Tax & Corporation Tax | Counselling and retraining expenses | ITTOIA 2005 s73 & CTA 2009 s73 |
| 546 | Income Tax & Corporation Tax | Electronic communications incentives | ITTOIA 2005 s778; CTA 2009 s1287 |
| 547 | Income Tax & Corporation Tax | Employee priority allocations in public share offers | ITEPA 2003 s542 |
| 548 | Income Tax & Corporation Tax | Employee Share Ownership Plan trusts | ICTA 1988 Sch4AA Para 7 |
| 550 | Income Tax & Corporation Tax | Export Credits Guarantee Department | ITTOIA 2005 s91; CTA 2009 s91 |
| 551 | Income Tax & Corporation Tax | Fixtures - facility to elect to fix the sale value | CAA 2001 s198 |
| 553 | Income Tax & Corporation Tax | Futures - gains on commodity and financial futures | ITTOIA 2005 s779; CTA 2009 s981 |
| 554 | Income Tax & Corporation Tax | Futures and options – exemption for authorised unit trusts and pension schemes | CTA 2009 s981 |
| 557 | Income Tax & Corporation Tax | Housing associations which are Industrial and Provident Societies | CTA 2010 s642 |
| 558 | Income Tax & Corporation Tax | Housing grants | ITTOIA 2005 s769; CTA 2009 s1284 |
| 559 | Income Tax & Corporation Tax | Industrial and Provident Societies | CTA 2010 s1055 |
| 560 | Income Tax & Corporation Tax | Industrial Buildings Allowances | CAA 2001 Part 3; FA 2008 s84 |
| 561 | Income Tax & Corporation Tax | Insurance policies for sickness and unemployment | ITEPA 2003 s325A |

| Ref | Tax or Duty | Relief Title | Statutory Reference |
|-----|------------------------------|--|--|
| 565 | Income Tax & Corporation Tax | Managed service companies - deemed employment payments in calculating the profits of an intermediary | ITTOIA 2005 s164A; CTA 2009 s141 |
| 566 | Income Tax & Corporation Tax | Miscellaneous income – sale of know-how | ITTOIA 2005 s584; CTA 2009 s908 |
| 567 | Income Tax & Corporation Tax | Mutual Agreement Procedure | ICTA 1988 s815AA |
| 568 | Income Tax & Corporation Tax | Non-residents with UK representatives | ITA 2007 s815 - s817; CTA 2010 s969 - s972 |
| 569 | Income Tax & Corporation Tax | Patent income: relief for contributions | ITTOIA 2005 s604; CTA 2009 s927 |
| 570 | Income Tax & Corporation Tax | Patent rights sales: spreading of tax charge over 6 years | ITTOIA 2005 s590; CTA 2009 s914 |
| 571 | Income Tax & Corporation Tax | Patents, designs and trade marks | ITTOIA 200 s89 - s905; CTA 2009 s89 - s90 |
| 572 | Income Tax & Corporation Tax | Payroll deduction schemes: contributions to agents' expenses | ITTOIA 2005 s72 ; CTA 2009 s72 |
| 573 | Income Tax & Corporation Tax | Pension scheme contributions - migrant member relief | FA 2004 Sch 33 |
| 574 | Income Tax & Corporation Tax | Pension schemes - double taxation agreements | ICTA 1988 s788 |
| 575 | Income Tax & Corporation Tax | Pension schemes - employer contributions | FA 2004 s196 |
| 576 | Income Tax & Corporation Tax | Pension schemes - transitional corresponding relief | FA 2004 Sch 36, Para 51 |
| 577 | Income Tax & Corporation Tax | Pre-trading expenditure | ITTOIA 2005 s57; CTA 2009 s61 |
| 578 | Income Tax & Corporation Tax | Redundancy payments | ITTOIA 2005 s76; CTA 2009 s76 |
| 579 | Income Tax & Corporation Tax | Renewals basis for loose tools | ITTOIA 2005 s68; CTA 2009 s68 |
| 580 | Income Tax & Corporation Tax | Research and development expenses | ITTOIA 2005 s87; CTA 2009 s87 |

| Ref | Tax or Duty | Relief Title | Statutory Reference |
|-----|--|--|---|
| 581 | Income Tax & Corporation Tax | Research associations, universities etc | ITTOIA 2005 s88; CTA 2009 s88 |
| 582 | Income Tax & Corporation Tax | Restrictive undertakings | ITTOIA 2005 s69; CTA 2009 s69 |
| 583 | Income Tax & Corporation Tax | Scholarship income | ITTOIA 2005 s776; ITEPA 2003 s215 |
| 584 | Income Tax & Corporation Tax | Scientific research organisations | CTA 2010 s469 |
| 586 | Income Tax & Corporation Tax | Seconding employees to charity | ITTOIA 2005 s70; CTA 2009 Part 3 Chap 5 |
| 587 | Income Tax & Corporation Tax | Site preparation expenditure for a waste disposal trade. | ITTOIA 2005 s165; CTA 2009 s142 - s144 |
| 588 | Income Tax & Corporation Tax | Site restoration payments | ITTOIA 2005 s168; CTA 2009 s145 |
| 589 | Income Tax & Corporation Tax | Tenants under taxed leases | ITTOIA 2005 s60; CTA 2009 s62 |
| 590 | Income Tax & Corporation Tax | Trade unions: investment income applied to provident benefits | CTA 2010 s981 - s983 |
| 591 | Income Tax & Corporation Tax | Transfer pricing - compensating adjustments | TIOPA 2010 s174 - s184 |
| 592 | Income Tax & Corporation Tax | Transfer pricing - compensating adjustments where an intragroup loan is guaranteed | TIOPA 2010 s191 - s194 |
| 593 | Income Tax & Corporation Tax | Transfer pricing - exemption for dormant companies | TIOPA 2010 s165 |
| 594 | Income Tax & Corporation Tax | Transfer pricing - exemption for small & medium enterprises | TIOPA 2010 s166 |
| 596 | Income Tax & Corporation Tax | UK representatives - exemptions | TIOPA 2010 s835G - 835K |
| 598 | Income Tax & Corporation Tax & Capital Gains Tax | Double taxation relief - tax sparing | TIOPA 2010 s20 |
| 599 | Income Tax & Corporation Tax & Capital Gains Tax | Double taxation relief on foreign income | TIOPA 2010 s9 - s18 |

| Ref | Tax or Duty | Relief Title | Statutory Reference |
|-----|--|--|--|
| 600 | Income Tax & Corporation Tax & Capital Gains Tax | Double taxation relief through deduction as an expense | TIOPA 2010 s112 - s115 |
| 601 | Income Tax & Corporation Tax & Capital Gains Tax | Double taxation relief through underlying relief | TIOPA 2010 s57 - s71 |
| 602 | Income Tax & Corporation Tax & Capital Gains Tax & Stamp Duty Land Tax | EU agencies & staff | None - Protocol has direct effect in UK law |
| 603 | Income Tax & Corporation Tax & Capital Gains Tax & Stamp Duty Land Tax | International organisations | International Organisations Act 1968 |
| 604 | Income Tax & NICs | Advances to employees of necessary expenses | ITEPA 2003 s179 |
| 605 | Income Tax & NICs | Benefit - use of vans | ITEPA 2003 s155 |
| 606 | Income Tax & NICs | Benefit of entertainment provided for employees by third parties | ITEPA 2003 s265 |
| 607 | Income Tax & NICs | Benefit of living accommodation and associated costs provided to certain groups of employees | ITEPA 2003 s99, 100, 314 & 315 |
| 608 | Income Tax & NICs | Benefit of medical expenses paid by employer when employee falls sick when abroad | ITEPA 2003 s325; SSCR 2001 Sch 3 Part 8, Para 14 |
| 609 | Income Tax & NICs | Benefit of repairs to accommodation by reason of employment | ITEPA 2003 s313 |
| 610 | Income Tax & NICs | Benefit pursuant to a registered pension scheme | ITEPA 2003 Part 7; SSCR 2001 Sch 3 Para 2 |
| 611 | Income Tax & NICs | Car with a CO2 emissions figure: automatic car for a disabled employee | ITEPA 2003 s138 |
| 612 | Income Tax & NICs | Cars - automatic cars for disabled employees | ITEPA 2003 s124A |
| 613 | Income Tax & NICs | Cars for disabled employees | ITEPA 2003 s247 |
| 614 | Income Tax & NICs | Company Share Option Plans (CSOP) | ITEPA 2003 Sch 4; ITEPA 2003 s521-526 ; TCGA 1992 Sch 7D |
| 615 | Income Tax & NICs | Council tax paid for certain living accommodation provided for employees | ITEPA 2003 s314 |

| Ref | Tax or Duty | Relief Title | Statutory Reference |
|-----|-------------------|---|---|
| 616 | Income Tax & NICs | Credit tokens used for exempt benefits | ITEPA 2003 s267; SSCR 2001 Sch 3 Part 5 Para 3 |
| 619 | Income Tax & NICs | Devolved assemblies - overnight expenses | ITEPA 2003 s293; SSCR 2001 Sch 3 Part 5 Para 16 |
| 620 | Income Tax & NICs | Emergency vehicles | ITEPA 2003 s248A |
| 621 | Income Tax & NICs | Employee deduction for employee liabilities and indemnity insurance | ITEPA 2003 s346; SSCR 2001 Sch 3 Part 10 Para 10 |
| 622 | Income Tax & NICs | Employer provided travel & subsistence during public transport strikes | ITEPA 2003 s245; SSCR 2001 Sch 3 Part 10 Para 8(b) |
| 623 | Income Tax & NICs | Employer provided work related training | ITEPA 2003 s250 - s260; SSCR 2001 Sch 3 Part 7 Para 2 |
| 624 | Income Tax & NICs | Employer provision for death or retirement benefit | ITEPA 2003 s307 |
| 626 | Income Tax & NICs | Employer-paid expenses incidental to transfer of asset to employee and of a kind not normally met by transferor | ITEPA 2003 s326 |
| 627 | Income Tax & NICs | Employment costs relating to disabilities e.g. digital hearing aids | SI 2002/1596 |
| 628 | Income Tax & NICs | Employment income - relief for non-travel expenses | ITEPA 2003 s336 |
| 629 | Income Tax & NICs | Employment income - relief for travel expenses | ITEPA 2003 s337, s338-9; SSCR 2001 Sch 3 Part 8, Paras 3 and 9 |
| 630 | Income Tax & NICs | Employment income - relief for travel expenses to group companies | ITEPA 2003 s340 |
| 631 | Income Tax & NICs | Enterprise Management Incentives (EMI) | ITEPA 2003 Sch 5, s527 - s541; TCGA 1992 Sch 7D |
| 632 | Income Tax & NICs | Equipment to enable a disabled person to use a car | ITEPA 2003 s125(2)(c) & 172 |
| 633 | Income Tax & NICs | Eye tests and special corrective appliances for employees who are VDU users | ITEPA 2003 s320A; SSCR 2001 Sch 3 Part 5 Para 5B(f) |
| 634 | Income Tax & NICs | Foreign travel expenses | ITEPA 2003 s341 - s342 & s370 - s376; SSCR 2001 Sch 3 Part 8 Paras 4 - 4D & 5 |

| Ref | Tax or Duty | Relief Title | Statutory Reference |
|-----|-------------------|--|--|
| 635 | Income Tax & NICs | Health screening & medical check ups for employees | ITEPA 2003 s320B |
| 636 | Income Tax & NICs | Heavy goods vehicles | ITEPA 2003 s238 |
| 637 | Income Tax & NICs | Homeworker's additional housing expenses | ITEPA 2003 s316A |
| 639 | Income Tax & NICs | Living accommodation expenses | ITEPA 2003 s315; SSCR 2001 Sch 3 Part 10 Para 8 |
| 640 | Income Tax & NICs | Loan written off after death of employee | ITEPA 2003 s190 |
| 641 | Income Tax & NICs | Loans to employees at a fixed rate of interest | ITEPA 2003 s177 |
| 642 | Income Tax & NICs | Loans to employees on ordinary commercial terms | ITEPA 2003 s176 |
| 644 | Income Tax & NICs | Long service awards | ITEPA 2003 s323; SSCR 2001 Sch 3 Part 5 Para 6(d) |
| 645 | Income Tax & NICs | Lower-paid employments | ITEPA 2003 s216 |
| 647 | Income Tax & NICs | Members of parliament - accommodation expenses | ITEPA 2003 s292; SSCR 2001 Sch 3 Part 5 Para 16 |
| 648 | Income Tax & NICs | Members of parliament - payments on termination of office | ITEPA 2003 s291; SSCR 2001 Reg 293A |
| 649 | Income Tax & NICs | Members of parliament - UK travel and subsistence expenses | ITEPA 2003 s293A; SSCR 2001 Sch 3 Part 5 Para 16 |
| 650 | Income Tax & NICs | Members of parliament etc. - European travel expenses | ITEPA 2003 s294; SSCR 2001 Sch 3 Part 5 Para 16 |
| 652 | Income Tax & NICs | Mobile phones provided by employers | ITEPA 2003 s319; SSCR 2001 Sch 3 Part 5 Para 5A(d) |
| 653 | Income Tax & NICs | Non-cash vouchers for exempt benefits | ITEPA 2003 s266; SSCR 2001 Sch 3 Part 5 Para 3 |
| 654 | Income Tax & NICs | Non-cash vouchers in connection with taxable cars or vans or exempt heavy goods vehicles | ITEPA 2003 s269 |

| Ref | Tax or Duty | Relief Title | Statutory Reference |
|-----|-------------------|--|--|
| 655 | Income Tax & NICs | Oil and gas workers | ITEPA 2003 s305; SSCR 2001 Sch 3 Part 8 Para 6 and Part 8 Para 6(b) |
| 656 | Income Tax & NICs | Parking provision and expenses | ITEPA 2003 s237; SSCR 2001 Sch 3 Part 8 Para 8 |
| 657 | Income Tax & NICs | Parties and functions | ITEPA 2003 s264; SSCR 2001 Sch 3 Part 5 Para 5B(c) |
| 658 | Income Tax & NICs | Passenger payments | ITEPA 2003 s233 - s234; SSCR 2001 Sch 3 Part 8 Para 7C |
| 659 | Income Tax & NICs | Payments and benefits connected with taxable cars and vans and exempt heavy goods vehicles | ITEPA 2003 s239 |
| 661 | Income Tax & NICs | Professional subscriptions | ITEPA 2003 s343 - s345; SSCR 2001 Sch 3 Part 10 Para 11 |
| 662 | Income Tax & NICs | Public bus services | ITEPA 2003 s243; SSCR 2001 Sch 3 Part 5 Para 5A(b) |
| 663 | Income Tax & NICs | Relocation packages provided by employers | ITEPA 2003 s271 - s289 & s405(2); SSCR 2001 Sch 3 Part 8 Para 2 |
| 664 | Income Tax & NICs | Savings-related share schemes (SAYE) | ITEPA 2003 Sch 3 s516 - s520 ITEPA 2003; ITTOIA 2005 s702 - s708; TCGA 1992 Sch 7D |
| 666 | Income Tax & NICs | Share Incentive Plan (SIP) | ITEPA 2003 Sch 2; ITEPA 2003 s488 - s515; ITTOIA 2005 s770; TCGA 1992 Sch 7D |
| 667 | Income Tax & NICs | Shares in research institution spin-out companies | ITEPA 2003 Part 7 Chap 4A |
| 668 | Income Tax & NICs | Small gifts from third parties | ITEPA 2003 s324; SSCR 2001 Sch 3 Part 5 Para 6 (a) and (e) |
| 669 | Income Tax & NICs | Sporting or other recreational facilities on employer's premises | ITEPA 2003 s261 - s263; SSCR 2001 Sch 3 Part 5 Para 5B(b) |
| 670 | Income Tax & NICs | Student maintenance awards | General principles |
| 671 | Income Tax & NICs | Subsidised canteen meals provided for an employer's staff generally | ITEPA 2003 s317; SSCR 2001 Sch 3 Part 5 Para 5B(e) |
| 672 | Income Tax & NICs | Subsistence expenses - overnight stays | ITEPA 2003 s240; SSCR 2001 Sch 3 Part 8 Para 8 |

| Ref | Tax or Duty | Relief Title | Statutory Reference |
|-----|-------------------|---|---|
| 673 | Income Tax & NICs | Suggestion awards | ITEPA 2003 s321 - s322; SSCR 2001 Sch 3 Part 5, Para 6 (c) and Part 10 Para 8(a) |
| 674 | Income Tax & NICs | Transport between home and work for disabled employees | ITEPA 2003 s246; SSCR 2001 Sch 3 Part 10 Para 8(c) |
| 675 | Income Tax & NICs | Workplace nurseries | ITEPA 2003 s318 |
| 676 | Income Tax & NICs | Works transport services | ITEPA 2003 s242; SI 2002/205 Reg 4; SSCR 2001 Sch 3 Part 5 Para 5A(a) |
| 678 | Inheritance Tax | Acceptance in Lieu | IHTA 1984 s230 - s231 |
| 680 | Inheritance Tax | Allowance for other tax liabilities | IHTA 1984 s174 |
| 681 | Inheritance Tax | Alternatively secured pension funds - deferral of charge | IHTA 1984 s151A(3) |
| 683 | Inheritance Tax | Armed forces - death in service | IHTA 1984 s154 |
| 684 | Inheritance Tax | Armed forces - medals and decorations for gallantry or valour | IHTA 1984 s6(1B) & (1C) |
| 686 | Inheritance Tax | Cash options under approved annuity schemes | IHTA 1984 s152 |
| 688 | Inheritance Tax | Charge on participators in close companies | IHTA 1984 s94(4) & s99(1)(b) |
| 689 | Inheritance Tax | Chevening Estate & Apsley House | IHTA 1984 s156 |
| 690 | Inheritance Tax | Commorientes (simultaneous deaths) | IHTA 1984 s4(2) & 54(4) |
| 691 | Inheritance Tax | Compensation paid to Nazi victims | FA 2006 s64(5) |
| 695 | Inheritance Tax | Dispositions allowable for income tax | IHTA 1984 s12(1) |
| 696 | Inheritance Tax | Dispositions for benefit of employees | IHTA 1984 s13 |

| Ref | Tax or Duty | Relief Title | Statutory Reference |
|------------|--------------------|---|---|
| 697 | Inheritance Tax | Dispositions for maintenance of family | IHTA 1984 s11 & s51(2) |
| 698 | Inheritance Tax | Dispositions in respect of pension benefits | IHTA 1984 s12(2A-G) |
| 699 | Inheritance Tax | Dispositions in respect of pensions | IHTA 1984 s12(2) |
| 700 | Inheritance Tax | Dispositions not intended to provide gratuitous benefit | IHTA 1984 s10, s52(3) & s65(6) |
| 701 | Inheritance Tax | Double charges relief | FA 1986, s104; SI 1987/1130; SI 2005/3441 |
| 702 | Inheritance Tax | Double taxation agreements | IHTA 1984 s6(1) & s48(3) & s53(1) |
| 704 | Inheritance Tax | Excluded property | IHTA 1984 s6(1) & s48(3) & s53(1) |
| 706 | Inheritance Tax | Expenses occurred abroad | IHTA 1984 s173 |
| 709 | Inheritance Tax | Foreign armed forces pay and moveable property | IHTA 1984 s6(4) & s155 |
| 710 | Inheritance Tax | Foreign currency accounts | IHTA 1984 s157 |
| 711 | Inheritance Tax | Foreign-owned works of art | IHTA 1984 s64(2) |
| 712 | Inheritance Tax | Funeral expenses | IHTA 1984 s172 |
| 713 | Inheritance Tax | Gifts for national purposes | IHTA 1984 s25 & Sch 3 |
| 714 | Inheritance Tax | Gifts of land to housing associations | IHTA 1984 s24A |
| 716 | Inheritance Tax | Gifts to charities | IHTA 1984 s23 & s58(1)(a) & s76 |
| 717 | Inheritance Tax | Gifts to political parties | IHTA 1984 s24 |

| Ref | Tax or Duty | Relief Title | Statutory Reference |
|-----|-----------------|--|--|
| 719 | Inheritance Tax | Government securities owned by non-United Kingdom domiciled persons | IHTA 1984 s6(2) & s48(4) & s65(8)19 |
| 720 | Inheritance Tax | Grant of agricultural tenancy | IHTA 1984 s16 & s52(3) & s65(6)19 |
| 721 | Inheritance Tax | Heritage maintenance funds | IHTA 1984 s27 & s57A & s58(1)(c) & Sch 4 |
| 723 | Inheritance Tax | Leftover alternatively secured pension funds paid to charity | IHTA 1984 s151B(4) & s151C(3) |
| 724 | Inheritance Tax | Life tenant becoming entitled to settled property | IHTA 1984 s53 |
| 725 | Inheritance Tax | Lloyd's premium trusts | FA 1994 s248 |
| 729 | Inheritance Tax | Nil rate band for chargeable transfers not exceeding the threshold (£325,000) | IHTA 1984 s7 - s9 & Sch1 & Sch 2 |
| 730 | Inheritance Tax | No gratuitous benefit and grants of agricultural tenancy (temporary charitable trusts) | IHTA 1984 s70(4) |
| 731 | Inheritance Tax | Normal gifts out of income | IHTA 1984 s21 |
| 732 | Inheritance Tax | Open ended investment companies and authorised unit trusts | IHTA 1984 s6(1A) & s48(3A) |
| 733 | Inheritance Tax | Overseas pensions | IHTA 1984 s153 |
| 734 | Inheritance Tax | Payment of income | IHTA 1984 s65 (5)(b) |
| 735 | Inheritance Tax | Payment of income (temporary charitable trusts) | IHTA 1984 s70 (3)(b) |
| 736 | Inheritance Tax | Pension schemes | IHTA 1984 s151 |
| 741 | Inheritance Tax | Property held on trust for bereaved minors or person aged 18-25 | IHTA 1984 s53(1A) |
| 742 | Inheritance Tax | Quick succession relief | IHTA 1984 s141 |

| Ref | Tax or Duty | Relief Title | Statutory Reference |
|------------|--------------------|---|-------------------------------------|
| 743 | Inheritance Tax | Reduced rate of tax for relevant property charges | IHTA 1984 s66(2) & s68(3) & s69(2) |
| 744 | Inheritance Tax | Reduced rate of tax for temporary charitable trusts charges | IHTA 1984 s70(7) |
| 745 | Inheritance Tax | Registered pension schemes trust charges | IHTA 1984 s58 (1)(d) |
| 747 | Inheritance Tax | Reverter to settlor | IHTA 1984 s53(3) & s54(1) |
| 748 | Inheritance Tax | Reverter to settlor's spouse | IHTA 1984 s53(4) & s54(2) & s54(2B) |
| 750 | Inheritance Tax | Small gifts exemption | IHTA 1984 s20 |
| 751 | Inheritance Tax | Spouse / civil partner relief | IHTA 1984 s18 |
| 753 | Inheritance Tax | Trade or professional compensation funds | IHTA 1984 s58(1)(e) |
| 754 | Inheritance Tax | Transfer to employee trusts | IHTA 1984 s28 & s75 |
| 755 | Inheritance Tax | Transferable nil rate band | IHTA 1984 s8A - 8C |
| 756 | Inheritance Tax | Trust property becomes excluded property | IHTA 1984 s65(7) |
| 757 | Inheritance Tax | Trust property distributed in first quarter of the year | IHTA 1984 s65(4) |
| 758 | Inheritance Tax | Trustees costs and expenses | IHTA 1984 s65(5)(a) |
| 759 | Inheritance Tax | Trustees costs and expenses (temporary charitable trusts) | IHTA 1984 s70(3)(a) |
| 761 | Inheritance Tax | Unilateral double taxation relief | IHTA 1984 s159 |
| 762 | Inheritance Tax | Voidable transfers | IHTA 1984 s150 |

| Ref | Tax or Duty | Relief Title | Statutory Reference |
|-----|-----------------------|--|----------------------------------|
| 763 | Inheritance Tax | Waiver of dividends | IHTA 1984 s15 |
| 764 | Inheritance Tax | Waiver of remuneration | IHTA 1984 s14 |
| 766 | Insurance Premium Tax | Commercial aircraft | FA 1994 Sch 7A Part 1 Item 7 |
| 767 | Insurance Premium Tax | Commercial ships | FA 1994 Sch 7A Part 1 Item 4 |
| 768 | Insurance Premium Tax | Contracts relating to motor vehicles for use by handicapped persons (Motability) | FA 1994 Sch 7A Part 1 Item 3 |
| 770 | Insurance Premium Tax | Export finance related insurance | FA 1994 Sch 7A Part 1 Item 13-15 |
| 771 | Insurance Premium Tax | Goods in foreign or international transit | FA 1994 Sch 7A Part 1 Item 12 |
| 772 | Insurance Premium Tax | International railway rolling stock | FA 1994 Sch 7A Part 1 Item 9 |
| 773 | Insurance Premium Tax | Lifeboats and lifeboat equipment | FA 1994 Sch 7A Part 1 Item 5 & 6 |
| 775 | Insurance Premium Tax | Reinsurance | FA 1994 Sch 7A Part 1 Item 1 |
| 776 | Insurance Premium Tax | Risks outside the United Kingdom | FA 1994 Sch 7A Part 1 Item 8 |
| 777 | Landfill Tax | Bad debt relief | FA1996 Para 52 |
| 778 | Landfill Tax | Credits | FA1996 Para 51 |
| 779 | Landfill Tax | Dredging waste "material from water" | FA1996 Para 43A |
| 780 | Landfill Tax | Landfill communities fund | FA1996 Para 53 |
| 782 | Landfill Tax | Pet cemeteries | FA1996 Para 45 |

| Ref | Tax or Duty | Relief Title | Statutory Reference |
|-----|--------------|--|--|
| 783 | Landfill Tax | Seabed extraction of sand, gravel and other materials | FA1996 Para 43(4) |
| 784 | Landfill Tax | Waste from contaminated land | FA1996 Para 43A |
| 785 | Landfill Tax | Waste used to restore sites | FA1996 Para 44A |
| 786 | NICs | 52 week disregard for certain posted workers | SSCR 2001 Reg 145(2) |
| 787 | NICs | Car fuel | SSCR 2001 Sch 3 Para 7D Part 8 |
| 788 | NICs | Class 1 - Contributions to, and benefits from, registered pension schemes | SSCR 2001 Sch 3 Para 2 Part 6 |
| 789 | NICs | Class 1 - Funded unapproved retirement benefit schemes | SSCR 2001 Sch 3 Para 4 Part 6 |
| 790 | NICs | Class 1 - Payments from employer-financed retirement benefits schemes and employer-financed pension only schemes | SSCR 2001 Sch 3 Para 2(a) Part 6 |
| 791 | NICs | Class 1 - Payments to pension previously taken into account in calculating earnings | SSCR 2001 Sch 3 Para 5 Part 6 |
| 792 | NICs | Class 1 - Payments to pension schemes exempt from UK taxation relief under double taxation agreements | SSCR 2001 Sch 3 Para 7 Part 6 |
| 793 | NICs | Class 1 - Superannuation funds to which 615(3) of ICTA 1988 applies | SSCR 2001 Sch 3 Para 11 Part 6 |
| 794 | NICs | Class 1A - Exception re cars made available to disabled employees | SSCR 2001 Reg 38 |
| 795 | NICs | Class 1A - Exemption for prescribed general earnings | SSCR 2001 Sch 3 Para 11 & Part 10 & Reg 40(2)(d) |
| 796 | NICs | Class 1A - Exemption for prescribed general earnings | SSCR 2001 Sch 3 Para 12 & Part 10 & Reg 40(2)(d) |
| 797 | NICs | Class 1A - Exemption for prescribed general earnings | SSCR 2001 Sch 3 Para 13 & Part 10 & Reg 40(2)(d) |
| 798 | NICs | Class 1A - Exemption for prescribed general earnings | SSCR 2001 Sch 3 Para 15 & Part 10 & Reg 40(2)(d) |

| Ref | Tax or Duty | Relief Title | Statutory Reference |
|------------|--------------------|--|---|
| 799 | NICs | Class 1A - Exemption for prescribed general earnings | SSCR 2001 Sch 3 Para 9 & Part 10 & Reg 40(2)(d) |
| 800 | NICs | Class 1A - Exemption for prescribed general earnings | SSCR 2001 Sch 3 Para 3 & 9 & Part 8 & Reg 40(3) |
| 802 | NICs | Class 1A - Exemption for prescribed general earnings | SSCR 2001 Reg 40(7)(c) (e) (f) (p) & (q) |
| 803 | NICs | Class 1A - Exemption for prescribed general earnings | SSCR 2001 Sch 3 Para 12 Part 7 & Reg 40(2)(ab) |
| 804 | NICs | Class 1A - Exemption for prescribed general earnings | SSCR 2001 Sch 3 Para 13 Part 8 & Reg 40(2)(b) |
| 805 | NICs | Class 1A - Exemption for prescribed general earnings | SSCR 2001 Sch 3 Para 4 Part 8 & Reg 40(2)(b) |
| 806 | NICs | Class 1A - Exemption for prescribed general earnings | SSCR 2001 Sch 3 Para 5 Part 8 & Reg 40(2)(b) |
| 808 | NICs | Class 1A - Exemption for prescribed general earnings | SSCR 2001 Sch 3 Para 5 Part 10 & Reg 40(2)(d) |
| 809 | NICs | Class 1A - Exemption for prescribed general earnings | SSCR 2001 Sch 3 Paras 2(b), 3, 4, 5, 7, 10 & 11 Part 6 & Reg 40(2)(a) |
| 810 | NICs | Class 2 - Disregard until residence condition met | SSCR 2001 Reg 145(1)(d) |
| 811 | NICs | Class 2 - Exception where specified conditions are met | SSCR 2001 Reg 43 |
| 812 | NICs | Class 2 - Small Earnings Exception | SSCR 2001 Reg 44 - 46; SSCBA 1992 s11(4) |
| 814 | NICs | Class 4 - Carry back terminal losses | SSCBA 1992 Sch 2 Para 3 |
| 815 | NICs | Class 4 - Carry forward of losses | SSCBA 1992 Sch 2 Para 3 |
| 816 | NICs | Class 4 - Deferment | SSCR 2001 Reg 95 |
| 817 | NICs | Class 4 - Disregard for certain profits of trustees | SSCBA 1992 Sch 2 Para 3 |

| Ref | Tax or Duty | Relief Title | Statutory Reference |
|-----|-------------|---|--|
| 818 | NICs | Class 4 - Exception for certain amounts taxed as trading income | SSCR 2001 Reg 95 |
| 820 | NICs | Class 4 - Exception for non-residents and persons over pensionable age | SSCR 2001 Reg 91 |
| 821 | NICs | Class 4 - Offset of trade losses | SSCR 2001 Sch 2 Para 3 |
| 822 | NICs | Class 4 - Personal reliefs | SSCBA 1992 Sch 2 Para 3 |
| 823 | NICs | Class 4 - Relief for interest | SSCBA 1992 Sch 2 Para 3 |
| 824 | NICs | Class 4 - s384 and 349(1) annuities reliefs | SSCBA 1992 Sch 2 Para 3 |
| 825 | NICs | Class 4 -Exception for earnings from employed earner's employment | SSCR 2001 Reg 94 |
| 826 | NICs | Class 4 -Exception for persons under 16 | SSCR 2001 Reg 93 |
| 828 | NICs | Disregard for airmen not resident or domiciled in UK | SSCR 2001 Reg 112 |
| 831 | NICs | Disregard for certain payments made to HM forces | SSCR 2001 Sch 3 Paras 12A & 12B Part 8 & Reg 143 |
| 832 | NICs | Disregard for employer contribution to which paragraph 2 of Schedule 33 applies | SSCR 2001 Sch 3 Para 2 |
| 834 | NICs | Disregard for payments from holiday pay schemes | SSCR 2001 Sch 2 Para 12 Part 10 |
| 836 | NICs | Disregards for certain persons employed in connection with armed forces | SSCR 2001 Sch 6 Para 10 |
| 837 | NICs | Exemptions under bi-lateral agreements made with other countries | Various orders in Council |
| 838 | NICs | Exemptions under EC Treaty and regulations | EC Regs 1408/71, 574/72, 883/2004 & 987/2009 |
| 839 | NICs | Lower earnings limit | SSCBA 1992 s5 |

| Ref | Tax or Duty | Relief Title | Statutory Reference |
|-----|-----------------------|---|--|
| 840 | NICs | Lower profits limit | SSCBA 1992 s15 |
| 841 | NICs | Mileage allowance payments: cycles | SSCR 2001 Sch 3 Para 7B Part 8 & Reg 22A |
| 844 | NICs | Personal and stakeholder pensions | SI 2001/1004 |
| 845 | NICs | Primary threshold | SSCBA 1992 s5 |
| 848 | NICs | Reduced contributions for self-employed not attributable to reduced benefit eligibility (constant cost basis) | To be confirmed |
| 849 | NICs | Reduced rate of primary Class 1 NICs otherwise payable at the main primary percentage | SSCR 2001 Reg 131 |
| 850 | NICs | Redundancy payment | SSCR 2001 Sch 3 Para 6 Part 10 |
| 851 | NICs | Relevant motoring expenditure | SSCR 2001 Sch 3 Para 7A Part 8 & Reg 22A |
| 852 | NICs | Secondary threshold | SSCBA 1992 s5 |
| 853 | NICs | Small earnings exemption | SSCBA 1992 s11 |
| 854 | NICs | Tips & gratuities | SSCR 2001 Sch 3 Para 5 Part 10 |
| 855 | NICs | Upper accrual point | SSCBA 1992 s122 |
| 856 | NICs | Upper earnings limit | SSCBA 1992 s5 |
| 857 | NICs | Upper profits limit | SSCBA 1992 s15 |
| 858 | NICs | Van fuel | SSCR 2001 Sch 3 Para 7E Part 18 |
| 859 | Petroleum Revenue Tax | Cross field allowance | FA 1987 s65 & Sch14 |

| Ref | Tax or Duty | Relief Title | Statutory Reference |
|-----|-----------------------|--|---|
| 860 | Petroleum Revenue Tax | Exemption for gas sold to British Gas under pre-July 1975 contracts | OTA 1975 s10 |
| 861 | Petroleum Revenue Tax | Long term assets | OTA 1983 s3 |
| 862 | Petroleum Revenue Tax | Oil allowance | OTA 1975 s8; FA1987 s66 |
| 863 | Petroleum Revenue Tax | Relief for abortive exploration expenditure | OTA 1975 s5 & Sch 7 |
| 864 | Petroleum Revenue Tax | Relief for exploration and appraisal expenditure | OTA 1975 s5A & Sch 7 |
| 865 | Petroleum Revenue Tax | Relief for research expenditure | OTA 1975 s5B & Sch 7 |
| 866 | Petroleum Revenue Tax | Safeguard | OTA 1975 s9 |
| 867 | Petroleum Revenue Tax | Supplement | OTA 1975 s2(9) |
| 868 | Petroleum Revenue Tax | Tariff receipts allowance | OTA 1983 s9 |
| 869 | Petroleum Revenue Tax | Tax exempt tariff receipts | OTA 1983 s6A & 6B |
| 870 | Petroleum Revenue Tax | Unrelieved field loss | OTA 1975 s6 & Sch 8; FA 1980 Sch 17 Para 15 |
| 871 | Stamp Duty | Bearer instruments issued outside of UK in respect of a loan stock which is expressed in non-sterling currency | FA 1999 Sch 15 Para 13 |
| 872 | Stamp Duty | Bearer instruments relating to stock expressed in non-sterling currency | FA 1999 Sch 15 Para 17 |
| 874 | Stamp Duty | Certain transfers of joint boards or joint committees of local authorities | FA 1952 s74 |
| 875 | Stamp Duty | Death: varying dispositions, and appropriations | FA 1985 s84 |
| 876 | Stamp Duty | Dematerialisation of shares | FA 1996 s186 |

| Ref | Tax or Duty | Relief Title | Statutory Reference |
|------------|--------------------|---|-----------------------------|
| 877 | Stamp Duty | Demutualisation of insurance companies | FA 1997 s96 |
| 881 | Stamp Duty | Exemption for low value transactions | FA 1999 s57 |
| 882 | Stamp Duty | Group relief | FA 1930 s42; FA 1967 s27 |
| 883 | Stamp Duty | Group relief (leases) | FA 1995 s151 |
| 884 | Stamp Duty | Incorporation of limited liability partnerships | LLPA 2000 s12 |
| 888 | Stamp Duty | Loan capital | FA 1986 s78 - s79 |
| 889 | Stamp Duty | Maintenance funds for historic buildings | FA 1980 s98 |
| 891 | Stamp Duty | Overseas branch register | CA 2006 s133 |
| 893 | Stamp Duty | Reconstruction and acquisition relief | FA 1986 s75 - s77 |
| 894 | Stamp Duty | Relief for composition agreements | FA 1986 s84 |
| 895 | Stamp Duty | Relief for transfers under specified legislation | Various non-HMRC Acts |
| 896 | Stamp Duty | Renounceable letters of allotment | FA 1999 Sch 13 Para 24(d) |
| 898 | Stamp Duty | Sub-sale relief | Stamp Act 1891 s58(4) - (7) |
| 899 | Stamp Duty | Substitute bearer instruments | FA 1999 Sch 15 Para 12A |
| 900 | Stamp Duty | Testaments, testamentary interests etc | FA 1999 Sch 13 Para 24 (c) |
| 901 | Stamp Duty | Transfer in relation to winding up of companies/individual insolvency | FA 1986 s190 & s378 |

| Ref | Tax or Duty | Relief Title | Statutory Reference |
|-----|---------------------|--|-----------------------------------|
| 902 | Stamp Duty | Transfer of certain bearer shares | FA 1999 Sch 15 Part 2 |
| 903 | Stamp Duty | Transfers in connection with divorce or dissolution of civil partnership | FA 1985 s83 |
| 906 | Stamp Duty | Transfers of building society "shares" | BSA 1986 s109 |
| 907 | Stamp Duty | Transfers of government stock | FA 1999 Sch 13 Para 24(a) |
| 909 | Stamp Duty | Transfers of stock guaranteed by HM Treasury | FA 1947 s57 |
| 910 | Stamp Duty | Transfers of units in a unit trust or shares in an OEIC | FA 1999 Sch 19 Para 1 |
| 911 | Stamp Duty | Transfers relating to nuclear transfer schemes | EA 2004 Sch 9 Para 34 |
| 912 | Stamp Duty | Transfers to a Minister of the Crown | FA 1987 s55 |
| 915 | Stamp Duty | Warrants to purchase Government stock | FA 1987 s50 |
| 916 | Stamp Duty Land Tax | Acquisition by bodies established for national purposes | FA 2003 s69 |
| 917 | Stamp Duty Land Tax | Acquisition Relief | FA 2003 s62 & Sch 7 |
| 918 | Stamp Duty Land Tax | Acquisitions by property traders from personal representatives of a deceased person or from individual where chain of transactions breaks down | FA 2003 Sch 6A Para 3 & 4 |
| 919 | Stamp Duty Land Tax | Alternative Finance Investment Bonds | FA 2009 Sch 61 Para 6-9 and 10-12 |
| 920 | Stamp Duty Land Tax | Alternative property finance | FA 2003 s71A - s73C |
| 921 | Stamp Duty Land Tax | Alternative property investment bonds ("sukuk") | FA 2003 s73C & Sch 61 |
| 922 | Stamp Duty Land Tax | Assents and appropriations by personal representatives | FA 2003 Sch 3 Para 3A |

| Ref | Tax or Duty | Relief Title | Statutory Reference |
|-----|---------------------|--|---|
| 923 | Stamp Duty Land Tax | Certain acquisitions by registered social landlords | FA 2003 s71 |
| 924 | Stamp Duty Land Tax | Collective enfranchisement by leaseholders | FA 2003 s74 |
| 925 | Stamp Duty Land Tax | Compliance with planning obligations | FA 2003 s61 |
| 926 | Stamp Duty Land Tax | Compulsory purchase facilitating development | FA 2003 s60 |
| 927 | Stamp Duty Land Tax | Crofting community right to buy (applies in Scotland only) | FA 2003 s75 |
| 928 | Stamp Duty Land Tax | Demutualisation of a building society | FA 2003 s64 |
| 929 | Stamp Duty Land Tax | Demutualisation of an insurance company | FA 2003 s63 |
| 930 | Stamp Duty Land Tax | Diplomatic premises relief | Diplomatic Privileges Act 1968, Sch 1; Consular Relations Act 1968, Sch1. |
| 931 | Stamp Duty Land Tax | Disadvantaged area relief (DAR) | FA 2003 s57 & Sch 6 & Sch 15 Para 26; SI 2001/3747 |
| 932 | Stamp Duty Land Tax | Exempt interests in land | FA 2003 s48 & 73B |
| 933 | Stamp Duty Land Tax | Exemption for transfers of land and property where consideration does not exceed the £125,000/£150,000 threshold | FA 2003 s55 |
| 934 | Stamp Duty Land Tax | First time buyers' relief | FA 2003 s57AA |
| 935 | Stamp Duty Land Tax | Grants of certain leases by registered social landlords | FA 2003 Sch 3 Para 2 |
| 936 | Stamp Duty Land Tax | Group relief | FA 2003 s 62 & Sch 7 |
| 937 | Stamp Duty Land Tax | Incorporation of limited liability partnership (LLP) | FA 2003 s65 |
| 938 | Stamp Duty Land Tax | Overlap relief | FA 2003 Sch 17A Para 9 |

| Ref | Tax or Duty | Relief Title | Statutory Reference |
|-----|---------------------|--|---|
| 939 | Stamp Duty Land Tax | Part exchange relief | FA 2003 s58A & Sch 6A Para 1 & 2 |
| 941 | Stamp Duty Land Tax | Relief for amalgamations, etc of mutual bodies | Friendly Societies Act 1974; Friendly Societies Act 1992; Building Societies Act 1986 |
| 942 | Stamp Duty Land Tax | Relief for certain transfers to specified bodies such as NHS Trusts and Heritage Bodies | National Health Service and Community Care Act 1990 Health and Social Care (Community Health and Standards) Act 2003; National Health Service (Scotland) Act 1978; Friendly Societies Act 1974; Friendly Societies Act 1992; Building Societies Act 1986; Highways Act 1980; Airports Act 1986; National Heritage Act 1980; Merchant Shipping Act 1995; Inclosure Act 1845; Metropolitan Commons Act 1866; Learning and Skills Act 2000; Transport Act 2000; Communications Act 2003; Broadcasting Act 1996; Education Act 1996; Regional Development Agencies Act 1996; School Standards and Framework Act 1998; Access to Justice Act 1998; Criminal Justice and Court Services Act 2000; Further and Higher Education (Scotland) Act 1992; Museums and Galleries Act 1992; Health Authorities Act 1995; Ports Act 1991; Water Resources Act 1991; Further and Higher Education Act 1992; Industry Act 1980; Chevening Estate Act 1959; Welsh Development Agencies Act 1975; Chequers Estate Act 1917 |
| 943 | Stamp Duty Land Tax | Relief for purchase or lease of headquarters of sovereign bodies and international organisations | Various non-HMRC SIs |
| 944 | Stamp Duty Land Tax | Relief for transfers to health service bodies | National Health Service and Community Care Act 1992 |
| 945 | Stamp Duty Land Tax | Relief for transfers under specified legislation | SI 2003/2867 |
| 946 | Stamp Duty Land Tax | Relocation of employment | FA 2003 s 58A & Sch 6A Para 5 & 6 |
| 947 | Stamp Duty Land Tax | Right to buy transactions | FA 2003 s70 & Sch 9 |
| 948 | Stamp Duty Land Tax | Sale and leaseback relief | FA 2003 s57A |
| 949 | Stamp Duty Land Tax | Shared ownership | FA 2003 s70 & Sch 9A |
| 950 | Stamp Duty Land Tax | Subsale relief | FA 2003 s45 |

| Ref | Tax or Duty | Relief Title | Statutory Reference |
|-----|------------------------|--|---|
| 951 | Stamp Duty Land Tax | Transfer in consequence of reorganisation of parliamentary constituencies | FA 2003 s67 |
| 952 | Stamp Duty Land Tax | Transfer involving public bodies | FA 2003 s 66; SI 2005/86; SI 2005/645; SI 2007/1385 |
| 953 | Stamp Duty Land Tax | Transfers for no consideration | FA 2003 Sch 3 Para 1 |
| 954 | Stamp Duty Land Tax | Transfers in connection with divorce or dissolution of civil partnership | FA 2003 Sch 3 Para 3 & 3A |
| 955 | Stamp Duty Land Tax | Transfers to charities | FA 2003 s68 & Sch 8 |
| 956 | Stamp Duty Land Tax | Variations of testamentary dispositions | FA 2003 Sch 3 Para 4 |
| 957 | Stamp Duty Land Tax | Visiting forces exemption | FA 1960 s74 |
| 958 | Stamp Duty Land Tax | Zero carbon homes relief | FA 2003 s58B & 58C; SI 2007/3437 |
| 959 | Stamp Duty Reserve Tax | Certain transfers between a manager of a unit trust and a unit holder | FA 1986 s90(1) - (1B); SI 1997/1156 |
| 960 | Stamp Duty Reserve Tax | Exemption for UK depositary interests in foreign securities | SI 1999/2383 |
| 961 | Stamp Duty Reserve Tax | Exemption for units in a unit trust | FA 1986 s99(5A) |
| 962 | Stamp Duty Reserve Tax | Exemption of securities transferable by means of a non-UK bearer instrument | FA 1986 s90(3)(a) |
| 963 | Stamp Duty Reserve Tax | In specie redemption of units/OEIC shares | FA 1999 Sch 19 Para 7 |
| 964 | Stamp Duty Reserve Tax | Interests in depositary receipts | FA 1986 s99(6) |
| 965 | Stamp Duty Reserve Tax | Issue of shares into a depositary receipts system or clearance service in exchange for shares in a company already held there. | FA 1986 s95(3) & 97(4) |
| 966 | Stamp Duty Reserve Tax | Issuing house exemption | FA 1986 s89A |

| Ref | Tax or Duty | Relief Title | Statutory Reference |
|-----|-------------------------------------|---|--|
| 967 | Stamp Duty Reserve Tax | Northern Ireland Electricity: Transfer scheme | F(2)A 1992 Sch 17 Para 9 |
| 968 | Stamp Duty Reserve Tax | Purchases by charities | FA 1986 s90 |
| 969 | Stamp Duty Reserve Tax | Purchases by recognised intermediaries | FA 1986 s88A |
| 970 | Stamp Duty Reserve Tax | Purchases under stock borrowing and sale and repurchase arrangements | FA 1986 s89AA |
| 971 | Stamp Duty Reserve Tax | Replacement of securities held under a depositary receipt scheme or clearance service | FA 1986 s95A & 97AA |
| 972 | Stamp Duty Reserve Tax | SDRT exemption for transfers exempt from stamp duty | FA 1986 s99(5) |
| 973 | Stamp Duty Reserve Tax | Surrender and transfer of units/OEIC shares where no consideration given | FA 1999 Sch 19 Para 6(1) & (2) |
| 974 | Stamp Duty Reserve Tax | Surrender of shares in an Individual Pension Account | FA 2001 s93 & 94; FA 1999 Sch 19 Para 6A |
| 975 | Stamp Duty Reserve Tax | Transfers of securities issued or raised by non-UK companies | FA 1986 s99(4) |
| 976 | Stamp Duty Reserve Tax & Stamp Duty | Amalgamation of an authorised unit trust with an OEIC | SI 1997/1156 Regs 9&10 |
| 977 | Stamp Duty Reserve Tax & Stamp Duty | Charities exemption | FA 1982 s129; FA 1983 s46; FA 1999 Sch 19 Paras 6(1) & (3 & 15(c)); FA 1986 s90(7) |
| 978 | Stamp Duty Reserve Tax & Stamp Duty | Clearing relief | FA 1991 s116 & 117 |
| 979 | Stamp Duty Reserve Tax & Stamp Duty | Conversion of an authorised unit trust to an OEIC | SI 1997/1156 Regs 6 & 7 |
| 980 | Stamp Duty Reserve Tax & Stamp Duty | Exemption for sale or transfer of shares held in company Treasury account | FA 1999 Sch 13; FA 1986 s90 |
| 981 | Stamp Duty Reserve Tax & Stamp Duty | Exemption in relation to approved share incentive plans (SIPs) | FA 2001 s 95 |
| 982 | Stamp Duty Reserve Tax & Stamp Duty | Intermediary relief | FA 1986 s80A & 88A |

| Ref | Tax or Duty | Relief Title | Statutory Reference |
|-----|-------------------------------------|--|---|
| 983 | Stamp Duty Reserve Tax & Stamp Duty | Mergers of authorised unit trusts | FA 1997 s95 & 100 |
| 984 | Stamp Duty Reserve Tax & Stamp Duty | Repurchase and stock lending relief | FA 1986 s80C & 89AA |
| 985 | Stamp Duty Reserve Tax & Stamp Duty | Transfer of securities between two clearance services | FA 1986 s70(9) & 97(1) |
| 986 | Stamp Duty Reserve Tax & Stamp Duty | Transfer of securities between two depositary receipts issuers | FA 1986 s67(9) & 95(1) |
| 987 | Stamp Duty Reserve Tax & Stamp Duty | Transfers between depositary receipt systems and clearance services | FA 1986 s80A & 97B |
| 988 | VAT | Bad debt relief | VATA 1994 s36 & Regs 165 - 172N VAT Regs 1995 |
| 989 | VAT | Bank notes | VATA 1994 Sch 8 Gp 11 |
| 990 | VAT | Betting and gaming and lottery duties | VATA 1994 Sch 9 Gp 4 |
| 991 | VAT | Books, newspapers and magazines & printed material | VATA 1994 Sch 8 Gp 3 |
| 992 | VAT | Burial and cremation | VATA 1994 Sch 9 Gp 8 |
| 993 | VAT | Caravans and houseboats | VATA 1994 Sch 8 Gp |
| 994 | VAT | Central Government, Health Authorities and NHS Trusts of VAT incurred on contracted-out services under the s41 (3) refund scheme | VATA 1994 s41(3) & Treasury direction |
| 995 | VAT | Certain residential conversions and renovations | VATA 1994 Sch 7A Gps 6 and 7 |
| 996 | VAT | Charity buildings | VATA 1994 Sch 10 Para 7 |
| 997 | VAT | Children's clothing | VATA 1994 Sch 8 Gp 16 |
| 998 | VAT | Children's car seats | VATA 1994 Sch 7A Gp 5 |

| Ref | Tax or Duty | Relief Title | Statutory Reference |
|------------|--------------------|--|--|
| 999 | VAT | Construction of new dwellings (includes refunds to DIY builders) | VATA 1994 Sch 8 Gp 5 |
| 1000 | VAT | Construction of relevant residential buildings | VATA 1994 Sch 8 Gp 5 |
| 1001 | VAT | Contraceptive products | VATA 1994 Sch 7A Gp 8 |
| 1002 | VAT | Cultural admission charges | VATA 1994 Sch 9 Gp 13 |
| 1003 | VAT | Cycle helmets | VATA 1994 Sch 8 Gp 16 |
| 1004 | VAT | Domestic fuel and power | VATA 1994 Sch 7A Gp 1 |
| 1005 | VAT | Domestic passenger transport | VATA 1994 Sch 8 Gp8 |
| 1006 | VAT | Drugs and supplies on prescription | VATA 1994 Sch 8 Gp 12 |
| 1007 | VAT | Energy-saving materials | VATA 1994 Sch 7A Gp 2 |
| 1008 | VAT | Finance and insurance | VATA 1994 Sch 9 Gps 2 and 5 |
| 1009 | VAT | Financial services | VATA 1994 Sch 9 Group 5 Items 1-10 |
| 1010 | VAT | Food | VATA 1994 Sch 8 Gp 1 |
| 1011 | VAT | Fund raising events by charities and other qualifying bodies | VATA 1994 Sch9 Gp 12 & PVD 2006/112, Article 132(1)(f) |
| 1012 | VAT | Health services | VATA 1994 Sch 9 Gp 7 |
| 1013 | VAT | Imports, exports etc | VAT Act 1994 Sch 8 Gp 13 item 2 |
| 1014 | VAT | International passenger transport (UK portion) | VATA 1994 Sch 8 Gp8 |

| Ref | Tax or Duty | Relief Title | Statutory Reference |
|------|-------------|--|---|
| 1015 | VAT | International services | VATA 1994 Sch 8 Gp7 |
| 1016 | VAT | Investment gold | VATA 1994 Sch 9 Gp 15 |
| 1017 | VAT | Local Authority-type bodies of VAT incurred on non-business purchases under the s33 refund scheme (includes national museums and galleries under the s33A refund scheme) | VATA 1994 s33 |
| 1018 | VAT | Low value consignment relief | VAT (IG) RO 1984 |
| 1019 | VAT | Northern Ireland Government bodies of VAT incurred on non-business purchases under the s99 refund scheme | VATA 1994 s99 |
| 1020 | VAT | Postal services | VATA 1994 Sch 9 Gp 3 |
| 1021 | VAT | Private education | VATA 1994 Sch 9 Gp 6 |
| 1022 | VAT | Protected buildings | VATA 1994 Sch 8 Gp 6 |
| 1023 | VAT | Rent on domestic dwellings | VATA 1994 Sch 9 Gp 1 |
| 1024 | VAT | Sale of donated goods | VATA 1994 Sch 8 Gp 15 |
| 1025 | VAT | Sales of empty homes | VATA 1994 Sch 8 Gp 5 |
| 1026 | VAT | Sea rescue equipment | VATA 1994 Sch 8 Gp 8 Item 3; PVD 2006/112, Article 148 (a), (c) and (d) |
| 1027 | VAT | Ships and aircraft above a certain size | VATA 1994 Sch 8 Gp8 items 1 and 2 |
| 1028 | VAT | Small traders below the turnover limit for VAT registration | VATA 1994 Sch 1, 2 and 3 |
| 1029 | VAT | Smoking cessation products | VATA 1994 Sch 7A Gp 11 |
| 1030 | VAT | Sport, sports competitions and physical education | VATA 1994 Sch 9 Gp 10 |

| Ref | Tax or Duty | Relief Title | Statutory Reference |
|------|-------------|--|--|
| 1031 | VAT | Subscriptions to trade unions, professional and other public interest bodies | VATA 1994 Sch 9 Gp 9 |
| 1032 | VAT | Supplies of commercial property | VATA 1994 Sch 9 Gp 1 |
| 1033 | VAT | Supplies of goods where input tax cannot be recovered | VATA 1994 Sch 9 Gp 14 |
| 1034 | VAT | Supplies to charities | VATA 1994 Sch 8 Gp 15 |
| 1035 | VAT | Talking books for the blind and disabled and wireless sets for the blind | VATA 1994 Sch 8 Gp 1 |
| 1036 | VAT | Tax-free shops | VATA 1994 Sch 8 Gp 14 |
| 1037 | VAT | Terminal markets order | VATA 1994 s50 |
| 1038 | VAT | Vehicles and other supplies to disabled people | VATA 1994 Sch 8 Gp 12 |
| 1039 | VAT | Water and sewerage services | VATA 1994 Sch 8 Gp 2 |
| 1040 | VAT | Welfare advice or information | VATA 1994 Sch 7A Gp 9; PVD 2006/112 Annexe III, Point 15 |
| 1041 | VAT | Women's sanitary products | VATA 1994 Sch 7A Gp 4 |
| 1042 | VAT | Works of art | VATA 1994 Sch 9 Gp 11 |

Notes:

There are two reliefs (i.e. 1024 and 1034) that are to be excluded but have been included in this interim report, in order to test the criteria used in our review against VAT reliefs. We have however decided not to carry out any detailed review of VAT reliefs because of the particularly complex interactions between EU law and UK political commitments.

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ISBN 978-1-84532-819-1



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