

<b>Ref</b>	<b>Tax or Duty</b>	<b>Relief Title</b>	<b>Description</b>
1	Aggregates Levy	Aggregate exported from the UK	Tax credit may be available against aggregates levy if that aggregate is exported from the UK.
2	Aggregates Levy	Aggregate that again becomes part of the land	If a quantity of aggregate again becomes part of the land it is exempt from aggregates levy.
3	Aggregates Levy	Aggregates disposed of without further processing	Tax credit against an aggregates levy may be available where the aggregate is disposed of unprocessed to the originating site.
4	Aggregates Levy	Agriculture or forestry use	Where aggregate is won from any site and the same person also occupies an agricultural site, the aggregate will be exempt from aggregates levy if it is used for the purposes of forestry or agriculture on another site.
5	Aggregates Levy	Bad debt relief	Tax credit against an aggregates levy may be available if a bad debt arises to a person who subjects the aggregate to commercial exploitation.
6	Aggregates Levy	Beach replenishment	Tax credit against an aggregates levy may be available where the aggregate is gravel or sand and is used for beach restoration purposes.
7	Aggregates Levy	China clay or ball clay extraction and separation by-products	Aggregate arising as a by-product of china clay or ball clay extraction and separation is exempt from aggregates levy.
8	Aggregates Levy	Coal, lignite, shale or slate	Aggregate consisting wholly of coal, lignite, slate or shale is exempt from aggregates levy.
9	Aggregates Levy	Construction and demolition material	Aggregate which has previously been used for construction purposes is exempt from aggregates levy.
10	Aggregates Levy	Dimension stone aggregate	Rock which is sent for cutting to form a stone with one or more flat sides is exempt from aggregates levy.
11	Aggregates Levy	Dredging	Aggregate which arises by being removed from the bed of any river is exempt from aggregates levy.

12	Aggregates Levy	Excavations for new buildings	Aggregate consisting wholly of aggregate won by being removed from the ground in the course of excavations is exempt from aggregates levy.
13	Aggregates Levy	Exempt process after the aggregates levy has been brought to account	Tax credit against an aggregates levy may be available if an exempt process is applied to that aggregate.
14	Aggregates Levy	Extracting certain industrial minerals	Any process in which a relevant substance is extracted from any aggregate is exempt from aggregates levy (19 industrial minerals are listed).
15	Aggregates Levy	Highway construction	Aggregate consisting wholly of aggregate won by being removed from a highway is exempt from aggregates levy.
16	Aggregates Levy	Industrial or agricultural process	Tax credit against an aggregates levy may be available if any of it is used in a prescribed industrial or agricultural process (38 prescribed processes are listed).
17	Aggregates Levy	Lime or cement production	Any process for the production of lime or cement from limestone is exempt from aggregates levy.
18	Aggregates Levy	Northern Ireland aggregates levy credit scheme	Transitional tax credit is available for aggregates levy charged in Northern Ireland.
19	Aggregates Levy	Railway construction	Aggregate which has been won by being removed from the ground of a railway line is exempt from aggregates levy.
20	Aggregates Levy	Seabed drill cuttings	Aggregate consisting of the drill-cuttings from any operations for which a licence has been granted is exempt from aggregates levy.
21	Aggregates Levy	Separation of coal, lignite, slate and shale from other aggregate after extraction	Aggregate which consists wholly of the spoil from any process by which coal, lignite, slate or shale has been separated is exempt from aggregates levy.
22	Aggregates Levy	Soil, clay & other organic matter	Aggregate consisting wholly of clay, soil or other organic matter is exempt from aggregates levy.

23	Aggregates Levy	Spoil from industrial mineral extraction	Aggregate consisting wholly of the spoil from any process by a relevant substance which is separated is exempt from aggregates levy.
24	Aggregates Levy	Spoil, waste and other by-products from any industrial combustion process	Aggregate consisting wholly of the by-product of any industrial combustion process is exempt from aggregates levy.
25	Aggregates Levy	Spoil, waste and other by-products from the refining/smelting of metal	Aggregate consisting wholly of the by-product of the smelting or refining of metal is exempt from aggregates levy.
26	Aggregates Levy	Utility works	Aggregate which arises in the course of utility works under specified Acts/Orders is exempt from aggregates levy.
27	Aggregates Levy	Waste aggregate tax credit	Tax credit against an aggregates levy may be available if that aggregate is disposed of and is not used for construction purposes.
28	Air Passenger Duty	Cabin crew	Cabin crew are exempt from APD.
29	Air Passenger Duty	Children under 2 without a seat	Children under 2 without a separate seat are exempt from APD.
30	Air Passenger Duty	Connecting flights	Passengers travelling on connecting flights are exempt from APD.
31	Air Passenger Duty	Military flights	Applies to flights operated by the military. This can be their own aircraft but also chartered aircraft provided under a 'dry charter' where the military provide their own pilots and crew etc.
32	Air Passenger Duty	Passengers not carried for reward	An aircraft employee not carried for reward is exempt from APD.

33	Air Passenger Duty	Reduced rate of APD	Distinguishes between the classes of travel taken by passengers. On an aircraft providing more than one class of travel the reduced rate applied to travel in the lowest class of travel available, and the standard (and higher) rate applies to all of the remaining classes. (Specific provisions apply to airlines providing business class only seating, which despite being the lowest class of travel available is considered be premium in nature).
34	Air Passenger Duty	Scottish Highlands and Islands	APD is not payable on flights departing from airports in the Scottish Highlands and Islands.
35	Air Passenger Duty	Short Pleasure Flights	Applies to flights that begin and end at the same airport and last less than 60 minutes. Includes pleasure flights and also flights undertaken for training and instruction.
36	Air Passenger Duty	Transit passengers	Transit Passengers are exempt from APD.
37	Air Passenger Duty	Visiting forces, NATO military headquarters personnel	An international obligation which applies to flights made for official purposes by members of a NATO visiting force. Includes 'wet charters' where pilots and crew are provided by the commercial operator. In addition applies to any NATO visiting force passenger travelling with a commercial operator but must be evidenced by a specific declaration on the ticket.
38	Bank Payroll Tax	Excluded remuneration from bank payroll tax	Specified remuneration is excluded from being subject to bank payroll tax.
39	Bank Payroll Tax	Exempt activities	If a banking group meets the exempt activities test it is exempt from bank payroll tax.

40	Capital gains tax	Alternative finance investment bonds – exemption from capital gains tax for certain transactions relating to underlying assets relating to land	Certain transactions relating to underlying assets consisting of land under Alternative Finance Investment Bonds arrangements are not treated as disposals.
41	Capital Gains Tax	Annual exempt amount (half of the individual's exemption for trustees)	Annual specified exempt amount for CGT.
42	Capital Gains Tax	Armed forces - medals and decorations for bravery	Disposals of decorations for valour (unless acquired for money) are exempt from CGT.
43	Capital Gains Tax	Business incorporation relief	Rollover relief, for CGT purposes, on transfer of an unincorporated business to company in return for shares.
44	Capital Gains Tax	Capital losses in year of death	For CGT purposes, capital losses, in the year of death, can be carried back and set off against capital gains of preceding 3 years.
45	Capital Gains Tax	Capital losses of trustees	Where an asset passes a trustee to a beneficiary, any capital loss on the deemed disposal of the asset by the trustees that they cannot use against their capital gains can be used by the beneficiary against any gain on a future disposal of the asset.
46	Capital Gains Tax	Capital losses when deferred unascertainable consideration received	Where the unascertainable deferred consideration subsequently received is lower than the amount estimated, for CGT purposes the consequent capital loss can be carried back against the original gain.
47	Capital Gains Tax	Compensation for damages for wrong or injury in course of profession or vocation	Compensation for wrong or injury suffered by individual in his person or in his profession or vocation is exempt from CGT.
48	Capital Gains Tax	Compulsory purchase by local authorities	Where part-disposal of land to an authority is small (no more than 5% of the value of the whole holding of land), for CGT purposes, the consideration can be deducted from allowable costs.

49	Capital Gains Tax	Death - gains accrued but unrealised	On death, assets are uplifted to market value for CGT purposes.
50	Capital Gains Tax	EIS deferral	Capital gains on disposals of assets can be deferred if matching amount is invested in qualifying EIS shares.
51	Capital Gains Tax	Employee trusts	Gains by trustees of employee trusts on disposals to employees are exempt from CGT where no consideration is given and the employee is chargeable to income tax.
52	Capital Gains Tax	Employment related liabilities	If a former employee is entitled to deduct sums relating to employment related liabilities from income, but has insufficient income, he or she can claim to treat surplus liabilities as a capital loss.
53	Capital Gains Tax	Enterprise Investment Scheme	Disposals of EIS shares after a qualifying period are exempt from CGT.
54	Capital Gains Tax	Entrepreneurs' relief	Entrepreneurs' relief on disposals chargeable to CGT by individuals and qualifying trustees of all or part of a trade charged at 10% (up to lifetime limit of £5 million of gains).
55	Capital Gains Tax	Foreign consular officers	Gains of foreign consular officers on disposals of overseas assets exempt from CGT.
56	Capital Gains Tax	Foreign currency and bank accounts for personal expenditure outside UK	An individual's foreign currency is exempt from CGT if the currency is acquired for personal expenditure outside the UK.
57	Capital Gains Tax	Gifts chargeable to IHT	If a gift of an asset is immediately chargeable to inheritance tax, the gain on the gift can be rolled forward so that it becomes chargeable to CGT when the recipient disposes of the asset.
58	Capital Gains Tax	Gifts of business assets	Gains on gifts of qualifying business assets may be rolled forward so that they become chargeable to CGT when the recipient disposes of them.
59	Capital Gains Tax	Gifts relief - payment by instalments	Where gifts reliefs are not available, CGT may be paid over 10 years.

60	Capital Gains Tax	Gifts to the nation	Gains on disposal of heritage works of art to specified collections or in lieu of IHT exempt from CGT.
61	Capital Gains Tax	Grants for giving up agricultural land	Grants received for giving up uncommercial agricultural land are not chargeable to CGT.
62	Capital Gains Tax	IHT paid on transfers	This relief allows a deduction for IHT paid on a transfer where a relief for gifts was given.
63	Capital Gains Tax	Lettings relief	Lettings relief is available for CGT purposes where the principal private residence has been let, and a gain arises.
64	Capital gains tax	Local authorities etc exempt	Local authorities are exempt from capital gains tax.
65	Capital Gains Tax	Marriage and civil partnerships	Transfers between spouses or civil partners are exempt from CGT.
66	Capital Gains Tax	Non-domiciled taxpayers	If a taxpayer has elected for the remittance basis then foreign gains will be chargeable in the year of remittance to the UK.
67	Capital Gains Tax	Non-resident settlements with non-domiciled settlors	Where a settlor-interested non-resident trust disposes of assets at a gain if the settlor is UK resident but non-domiciled there is no CGT charge on the settlor.
68	Capital Gains Tax	Personal Equity Plans and Individual Savings Accounts	PEPs and ISAs are exempt from CGT.
69	Capital Gains Tax	Private residence relief	Disposal of principal private residence is exempt from CGT.
70	Capital Gains Tax	Property settled to reduce national debt	Gains on property settled on trust to reduce the national debt are exempt from CGT.
71	Capital Gains Tax	Registered pension schemes	Gains of registered pension schemes are exempt from CGT.
72	Capital Gains Tax	Renewables obligation certificates	Disposal of a renewables obligations certificate is not subject to CGT if it relates to domestic micro-generation of electricity.
73	Capital Gains Tax	Repos and stock lending	As repos and stock lending both involve securities changing hands for a short time before returning to its previous owner, the changes of ownership are disregarded for CGT purposes.

74	Capital Gains Tax	Saving certificates and securities issued under the National Loan Act 1968	Savings certificates and government non-marketable securities are exempt from CGT.
75	Capital Gains Tax	Settled property	A disposal of an interest in settled property by a beneficiary is exempt from CGT unless, broadly, the trustees are non-UK resident.
76	Capital Gains Tax	Settlements on death of life tenant	On death of life tenant assets are deemed to be disposed of at market value but any gain is not subject to CGT.
77	Capital Gains Tax	Share incentive plans	Gains arising to trustees of approved share incentive plans when shares are awarded to employees are exempt from CGT.
78	Capital Gains Tax	Share reorganisations and company reconstructions (paper for paper transaction)	Where shares or securities are received in exchange for other shares or securities there is no disposal for CGT purposes and the new shares and securities are treated as acquired at the time, and for the cost of acquisition of the old shares or securities.
79	Capital Gains Tax	Superannuation funds	Gains on disposal of rights to payments under certain superannuation schemes are exempt from CGT.
80	Capital Gains Tax	Trusts for the vulnerable	CGT on gains of trusts for the disabled, or for minor children who have lost a parent, are reduced to the amount that would be payable if the gains were taxable directly upon the beneficiary.
81	Capital Gains Tax	Venture Capital Trusts	Capital gains on disposals of shares in VCTs are exempt from CGT.
82	Capital Gains Tax	Visiting forces exemption	Visiting forces and designated allied headquarters staff are treated as non-UK resident for CGT purposes.
83	Capital Gains Tax	Works of art	Gifts of certain heritage works of art are exempt from CGT if undertakings given that works will be on public display.

84	Capital Gains Tax & Corporation Tax	Authorised unit trusts etc.	Gains of authorised unit trusts and similar collective investment vehicles, including venture capital trusts are exempt from corporation tax on chargeable gains.
85	Capital Gains Tax & Corporation Tax	Capital distributions in respect of shares	Where the amount of a capital distribution is small compared with the value of shares in respect of which it arises, for CGT purposes, the distribution can be deducted from the allowable expenditure on shares.
86	Capital Gains Tax & Corporation Tax	Capital losses	Capital losses are deducted from gains of the same year or, if they exceed those gains, carried forward and deducted from gains of future years.
87	Capital Gains Tax & Corporation Tax	Cars	Gains on cars (but not other motor vehicles) are not chargeable to CGT.
88	Capital Gains Tax & Corporation Tax	Charities and museums etc.	Charities and certain national museums are exempt from CGT.
89	Capital Gains Tax & Corporation Tax	Chattels exceeding £6,000 in value (marginal relief)	Where proceeds on disposal of a chattel just exceeds £6,000 marginal relief is available for CGT purposes.
90	Capital Gains Tax & Corporation Tax	Chattels if value is £6,000 or less on disposal	Gains on chattels realising less than £6,000 are exempt from CGT and CT.
91	Capital Gains Tax & Corporation Tax	Chattels which are wasting assets	Wasting chattels that are not used for business purposes are exempt from CGT.
92	Capital Gains Tax & Corporation Tax	Compensation for deprivation of property	Receipt of compensation under certain schemes for deprivation of assets by actions of foreign governments are exempt from CGT.
93	Capital Gains Tax & Corporation Tax	Compensation to victims of Nazi persecution	Gains on disposals of rights to compensation or restoration of assets lost as a result of Nazi persecution are exempt from CGT.

94	Capital Gains Tax & Corporation Tax	Compensation used to replace or restore damaged assets	Receipt of compensation or insurance money is not treated as a disposal, for CGT purposes, if monies received are used to restore or replace the asset.
95	Capital Gains Tax & Corporation Tax	Compulsory acquisition of land	Any chargeable gain arising on a compulsory acquisition may be rolled over against the purchase of a replacement asset.
96	Capital Gains Tax & Corporation Tax	Disposals to HM Treasury	Gains on disposals to HM Treasury are exempt from CGT.
97	Capital Gains Tax & Corporation Tax	Exchanges of interests in land	Where interests in jointly owned land are exchanged so that each party has sole ownership of some of the land, the chargeable gain that would otherwise arise is rolled into the acquisition cost of the solely owned land.
98	Capital Gains Tax & Corporation Tax	Furnished holiday lettings	A furnished holiday lettings business is treated as a trade if it meets certain qualifying conditions, attracting favourable CGT treatment.
99	Capital Gains Tax & Corporation Tax	Gambling winnings	Winnings from gambling etc. are exempt from CGT.
100	Capital Gains Tax & Corporation Tax	Gifts to charities	Gains on gifts to charities are exempt from CGT.
101	Capital Gains Tax & Corporation Tax	Gifts to housing associations	Gifts of land to housing associations are exempt from CGT.
102	Capital Gains Tax & Corporation Tax	Gilts	Gilts are exempt from CGT.
103	Capital Gains Tax & Corporation Tax	Instalment payments	Where proceeds of a disposal are payable by instalments, tax on the gain can be spread over the period of instalments (up to a maximum of 8 years).

104	Capital Gains Tax & Corporation Tax	Irrecoverable loans to traders	Loans to traders that have become irrecoverable, or payments made under guarantees of loans to traders, may be claimed as capital losses.
105	Capital Gains Tax & Corporation Tax	Life insurance policies	Gains on disposal of rights under life policy or deferred annuity may be exempt from CGT unless rights have previously been sold.
106	Capital Gains Tax & Corporation Tax	March 1982 valuation	There is an option to rebase the acquisition cost of an asset for capital gains purposes to its market value on 31 March 1982.
107	Capital Gains Tax & Corporation Tax	Mineral rights	On expiry of a mineral lease, a landowner may claim to be treated as having made a market value disposal of the lease so that for CGT purposes any capital loss is allowable.
108	Capital Gains Tax & Corporation Tax	Negligible value claims	Where shares are owned that have no value remaining, a claim can be made to crystallise the capital loss without the need to sell the shares.
109	Capital Gains Tax & Corporation Tax	Part-disposals of land	If the value of a part-disposal of land is not more than 20% of the value of the entire holding, and not greater than £20,000, then for CGT purposes the proceeds may be deducted from the allowable cost of the whole holding.
110	Capital Gains Tax & Corporation Tax	Payments under insurance policies and annuities	Gains on disposals of rights conferred by certain non-life insurance policies and non-deferred annuities are not chargeable gains.
111	Capital Gains Tax & Corporation Tax	Political party associations disposing of land following boundary changes	Where boundary changes result in land being transferred from a party constituency association to a new association covering the new boundaries, land is transferred at no gain/no loss for CGT purposes.
112	Capital Gains Tax & Corporation Tax	Qualifying corporate bonds	Qualifying corporate bonds, and derivatives over them, are exempt from CGT.

113	Capital Gains Tax & Corporation Tax	Rollover relief for replacement of business assets	Rollover relief, for CGT purposes, is available on replacement of certain business assets. This defers the tax charge until the new asset is sold.
114	Capital Gains Tax & Corporation Tax	Unauthorised unit trusts with exempt unit-holders	Gains of unauthorised unit trusts exempt from corporation tax on chargeable gains if all units held by exempt persons (such as charities).
115	Capital Gains Tax & Corporation Tax	Unremittable gains due to currency restrictions etc.	Where proceeds of a foreign disposal cannot be remitted because of the laws of an overseas territory, or because foreign currency cannot be obtained there, the gain is deferred until it is possible to remit the proceeds.
116	Capital Gains Tax & Corporation Tax	Wood/trees on commercial land	Consideration for disposals of trees, standing or felled, on commercial land is not taken into account in computing CGT.
117	Climate Change Levy	CHP input	Exemption from Climate Change Levy for input fuels used in the production of a fully exempt combined heat & power station.
118	Climate Change Levy	CHP output reliefs	Electricity generated in wholly exempt CHP stations is outside the scope of the climate change levy. Electricity produced in partly exempt CHPs and supplied either directly or indirectly to the end consumer is also exempt.
119	Climate Change Levy	Climate Change Agreements	Reduction in the climate change levy for energy intensive users. Covers energy intensive industries that have entered into a negotiated climate change agreement with DECC.
120	Climate Change Levy	Commodities not burnt in the UK	Exemption from climate change levy for taxable commodities not burnt in the UK (i.e. exports and wholesale supplies).
121	Climate Change Levy	Commodities not used as fuel	Exemption from climate change levy for commodities not used as fuel. Includes non-fuel use (e.g. coal used as a raw material to make carbon filters) and mixed use (i.e. as both a fuel and raw material).

122	Climate Change Levy	Domestic use	Exclusion from climate change levy for domestic use or charity non- business use. Includes use in care homes, hospices and residential accommodation for students/pupils and the armed forces.
123	Climate Change Levy	Electricity producers	Exemption from climate change levy for taxable commodities used to produce electricity in a generating station, providing that it is not a deemed self-supply.
124	Climate Change Levy	Northern Ireland gas supplies	Exemption from climate change levy for gas supplies in Northern Ireland.
125	Climate Change Levy	Producers of other commodities	Exemption from climate change levy for supplies to producers of commodities other than electricity (e.g. gas, coal, oils, uranium).
126	Climate Change Levy	Recycling processes	Exemption from climate change levy for taxable commodities used in certain metal recycling processes.
127	Climate Change Levy	Renewables	Exemption from climate change levy for electricity generated from qualifying renewable sources.
128	Climate Change Levy	Self supplies	Exemption from climate change levy for taxable commodities used by the producer (self supplies).
129	Climate Change Levy	Supplies of qualifying electricity from partially exempt CHP stations.	Exemption from climate change levy for purchase of electricity from energy-efficient CHPs.
130	Climate Change Levy	Transport	Exemption from climate change levy for commodities used in some forms of transport, including electrified rail transport and illuminating a ship during journeys outside territorial waters.
131	Corporation Tax	Agricultural societies on profits of shows	Exemption from corporation tax for the profits of a show that are applied for the purposes of an agricultural society.
132	Corporation Tax	Arbitrage rules for international taxation - de minimis threshold	Certain transactions are exempt from the arbitrage legislation if the tax at stake is less than a certain threshold - the tax relief comes from not being subject to the arbitrage rules.

133	Corporation Tax	Arbitrage rules for international taxation - dealers exemption	This legislation exempts transactions with dealers from the arbitrage receipts rules - the tax relief comes from not being subject to the arbitrage rules.
134	Corporation Tax	Bad debt relief on certain unremittable receipts	Deduction from profits for trading receipts due from abroad that are unremittable due to foreign exchange restrictions.
135	Corporation Tax	Building societies – deduction from trading profits for incidental costs of raising finance by issuing shares in the society	Provides a trading deduction to a Building Society for incidental costs incurred in raising finance through the issue of certain shares to the extent that relief is not otherwise obtained under the loan relationships rules.
136	Corporation Tax	Capital allowances - environmental assets tax credit	Companies can surrender a loss attributable to a claim for 100% capital allowances for investments in specific, environmentally beneficial plant or machinery for a payable credit worth 19% of the loss.
137	Corporation Tax	Capital allowances: ring-fence oil business trades, first-year capital allowances for plant or machinery	Accelerated rate (100%) of capital allowance for expenditure by a company on plant or machinery for use wholly in a ring-fence trade.
138	Corporation Tax	Capital gains tax exemption for companies	Ensures chargeable gains of UK resident companies are chargeable to corporation tax instead of capital gains tax, avoiding a double charge to tax.
139	Corporation Tax	CFC de minimis	There are exemptions to a CFC charge arising on the apportioned profits of a controlled foreign company (CFC).

140	Corporation Tax	CFC debt cap reduction of profits	The tax relieved by the exemptions is a CFC charge on the apportioned profits of a controlled foreign company (CFC). The charge is only levied on apportionments to UK corporates holding 25% or more interest in a CFC and the tax is charged on the UK corporate as if it were an amount of corporation tax chargeable on that company. The CFC rules prevent avoidance of UK tax by UK groups of companies by diversion of profits to a subsidiary which is resident in a territory where profits are taxed at a very low rate or not at all. The rules operate by apportioning the profit of the subsidiary to a UK resident parent company which then pays UK tax on those profits. The exemption operates to remove the effect of the CFC rules.
141	Corporation Tax	CFC EEA business establishments	The exemption operates to remove the effect of the CFC rules.
142	Corporation Tax	CFC excluded countries	The exemption operates to remove the effect of the CFC rules.
143	Corporation Tax	CFC exempt activities	The exemption operates to remove the effect of the CFC rules.
144	Corporation Tax	CFC motive test	The exemption operates to remove the effect of the CFC rules.
145	Corporation Tax	Charity subsidiaries	Where a company is wholly owned by a charity, Gift Aid payments to the charity made within nine months of the year end can be deducted.
146	Corporation Tax	Community Amateur Sports Clubs	Exemption from corporation tax for property, interest and Gift Aid income, trading profits and chargeable gains of Community Amateur Sports Clubs.

147	Corporation Tax	Company migration - postponement of charge	Where an exit charge on accrued gains at the date of migration from the UK arises under s185 TCGA, this may be postponed where a parent company remains in the UK and agrees to accept liability on later disposals by the subsidiary etc.
148	Corporation Tax	Consortium relief	Losses of a corporate joint venture may be claimed by its member companies (in proportion to the interest they hold) for relief against their profits or, in certain circumstances, the profits of other companies in the member company's group.
149	Corporation Tax	Corporate venturing scheme	Corporate venturing scheme, relief against corporation tax for share purchases. Expires April 2011.
150	Corporation Tax	Degrouping charge - exemption	Disapplies the degrouping charge rules for grouped companies in respect of certain mergers that are carried out for commercial reasons.
151	Corporation Tax	Degrouping charge - reallocation to another group company	Groups can maximise the use of available capital losses by reallocating a degrouping gain or loss between different group companies.
152	Corporation Tax	Degrouping charge - roll-over relief	Applies the roll-over relief rules for the replacement of business assets to degrouping gains.
153	Corporation Tax	Disposal of assets on amalgamation of building societies	Treats a disposal of an asset from one building society to another on a tax neutral basis where the disposal occurs as part of an amalgamation of the two societies, or a transfer of engagements from one to the other.
154	Corporation Tax	Distributions - exceptions for certain transfers between a company and its members	Certain transfers of assets or liabilities between a company and its members are not taxed as distributions.
155	Corporation Tax	Employee share schemes	Statutory corporation tax relief for shares acquired by employees as part of an employee share scheme.

156	Corporation Tax	Fiduciary or representative capacity	Where profits accrue to a company in a fiduciary or representative capacity, its liability to tax on the income is limited to its own beneficial interest in the profits.
157	Corporation Tax	Film tax relief	Film production companies can claim additional corporation tax relief for film production expenditure in the UK. Companies not making a profit may be able to surrender the relief and receive tax credit.
158	Corporation Tax	Finance leasing: reduction of rental amounts for finance leases where the return is in a capital form	The effect of these sections is to remove possible double taxation that may arise over the period of the lease because of s 905 CTA 2010 requiring taxation of accountancy rental earnings (as defined) if they exceed normal rent (as defined).
159	Corporation Tax	Financing income exemption	This exemption of certain financing income of companies from corporation tax is an integral part of the debt cap rules.
160	Corporation Tax	Foreign dividends exemption - large companies	Certain dividends received by large companies from certain companies in qualifying non-UK territories (broadly those with whom the UK has a Double Taxation Agreement with a non-discrimination article) are exempt from corporation tax.
161	Corporation Tax	Foreign dividends exemption - small companies	Certain dividends received by small companies from certain companies in qualifying non-UK territories (broadly those with whom the UK has a Double Taxation Agreement with a non-discrimination article) are exempt from corporation tax.
162	Corporation Tax	Foreign estate income	Relief from corporation tax for a company's income from a foreign estate of a deceased person if that estate has already suffered UK income tax.

163	Corporation Tax	Friendly society tax exempt policies	Friendly societies are exempt from corporation tax on life insurance business conducted with members provided the policy premiums do not exceed certain limits.
164	Corporation Tax	Gift Aid (corporates)	Corporation tax relief for qualifying charitable donations.
165	Corporation Tax	Gifts of medical supplies and equipment	Deduction from trading profits for gifts of medical supplies and equipment from companies, which would not otherwise be allowable as wholly and exclusively for the purposes of the company's trade. No receipt is brought into account for donated stock.
166	Corporation Tax	Group companies - gains on disposals within the group	Assets transferred between members of a group do not give rise to an immediate chargeable gain or allowable loss. The transfer is treated as occurring at the amount which produces no gain and no loss.
167	Corporation Tax	Group companies - reallocation of chargeable gains and losses to another member of group	Groups can maximise the use of available capital losses by reallocating a gain or loss between different group companies.
168	Corporation Tax	Group financing income	There is an exemption from corporation tax for intra-group financing income where the payer is denied a deduction. This exemption is an integral part of the debt cap rules.
169	Corporation Tax	Group relief	A loss of an accounting period made by one company in a group may, in some circumstances, be surrendered to another company for relief against the profits of the same accounting period within the same accounting period.

170	Corporation Tax	Harbour authorities	Exemption from corporation tax on chargeable gains arising on the transfer of a trade from a company to a harbour authority under a certified harbour reorganisation scheme.
171	Corporation Tax	Harbour reorganisation schemes	Corporation tax relief is available for deemed losses against chargeable gains.
172	Corporation Tax	Income tax exemption for companies	Ensures profits of UK resident companies are chargeable to corporation tax instead of income tax, avoiding a double charge to tax.
173	Corporation Tax	Indexation allowance	Expenditure deductible in computing a chargeable gain of a company on the disposal of an asset is enhanced by a factor to reflect inflationary effects between the date of the expenditure and disposal.
174	Corporation Tax	Indexation allowance - share pooling rules	Applies alternative method for calculating indexation allowance for disposals of shares from a share pool.
175	Corporation Tax	Industrial and Provident Societies	Gives a deduction against trading profits for discounts rebates dividends or bonuses paid or payable to or by a member of an IPS in respect of the member's transactions with the IPS.
176	Corporation Tax	Intangible assets – exemption for regional development grants, and equivalent grants in Northern Ireland	Certain grants received are ignored for the purposes of the legislation at Part 8. These grants are not netted off when calculating the accounting cost of an intangible fixed asset.

177	Corporation Tax	Intangible assets - roll-over relief	Companies with taxable gains on the disposal of intangible assets within the scope of the corporate intangible asset regime may deduct an amount equal to the gain from the realisation proceeds of the old assets, and from the acquisition cost of the new assets. There is no immediate tax charge on the element of the gain that is rolled over, but as the sum available for future amortisation is reduced, the relief is recovered over the useful life of the replacement asset.
178	Corporation Tax	Intangible assets regime	Companies may make an irrevocable claim for a 4% annual write down of the value of an intangible fixed asset.
179	Corporation Tax	Investment managers' exemption	Where a UK-resident manager acts for a non-resident investor (commonly a collective investment fund) he will be treated as an agent of independent status and so not expose the non-resident investor to full UK corporation tax liability.
180	Corporation Tax	Land development gains	Exemption from corporation tax for gains arising on land attributable to periods before the intention to develop the land was formed. This ensures that capital gains properly chargeable on capital account are not also chargeable to corporation tax as income under Part 18 CTA 2010.
181	Corporation Tax	Land held as trading stock	No liability to corporation tax arises on disposals of shares in companies holding land as trading stock. This ensures that capital gains properly chargeable on capital account are not also chargeable to corporation tax as income under Part 18 CTA 2010.

182	Corporation Tax	Land remediation relief	Corporation tax relief for land remediation expenditure incurred for the purposes of remedying contaminated or derelict land. The relief is an additional deduction from income of 50% of the qualifying land remediation expenditure. A company making a loss may surrender the loss to HMRC in return for a payable tax credit of 16% of the loss.
183	Corporation Tax	Land transfers	Relevant corporation tax relief relating to payments connected with transferred land.
184	Corporation Tax	Leasing plant or machinery carried on in partnership with others – relief for expenses giving rise to carried forward loss	Allows a loss which is carried forward, to the extent it represents the expense created as a contra to the charge when a leasing company changes ownership, to be treated as an expense of a subsequent accounting period - and available for inclusion in any losses for that period that could be surrendered as group relief.
185	Corporation Tax	Levies etc under FISMA 2000	Allows a deduction for certain payments.
186	Corporation Tax	Life insurance taxation - policy holders' share of profits	Life companies reduced rate of corporation tax on policy holders' fraction of profit.
187	Corporation Tax	Loan relationships – exemption from charge for situation where a government investment in a company is written off in certain circumstances	This section applies if a government investment in a company is written off by the release of a liability to pay any amount under a debtor relationship of the company. The company does not need to bring a credit into account.
188	Corporation Tax	Loan relationships - insolvent companies	This allows an insolvent creditor relief for loans it writes down or releases while insolvent.
189	Corporation Tax	Loan relationships - insurance companies	Special rules for life insurance companies taxed on the I-E basis.

190	Corporation Tax	Loan relationships – relief for pre-loan relationship expenses or abortive expenses	Gives a company relief for loan expenses before it has entered into a loan relationship and if it incurs expenses but does not enter into the loan relationship. The expenses are expenses of the company but because of the drafting of the loan relationship provisions a specific exemption is required to give relief.
191	Corporation Tax	Loan relationships – relief for pre-trading expenditure	An election for a non-trading loan relationship debit incurred up to two years before the start of a trade to be treated as a trading debit.
192	Corporation Tax	Loan relationships, connected parties.	Specific exclusions from general rule that no debit is allowed for loan relationships between connected parties, in the case of insolvent creditors and where debt is swapped for equity.
193	Corporation Tax	Loan relationships: Lloyd's premium trust insurance funds - corporate members	Disapplies the loan relationship rules but the normal income tax rules apply in the alternative, so managing agents can treat corporate members and individual Names equally under the special Lloyd's tax rules.
194	Corporation Tax	Loans to participators	Relief, against charge imposed on company when it makes a loan to a participator, given when the loan (or part of it) is repaid to the company by the participator.
195	Corporation Tax	Loss relief - terminal loss relief for oil companies with ring fence trades	Losses can be carried back against profits of the previous 3 years.
196	Corporation Tax	Loss relief - terminal losses	A trading loss incurred in the final 12 months of a trade can be carried back to cover profits in the previous 36 months.
197	Corporation Tax	Loss relief - transitional loss relief for insurance companies	Converts carried forward losses on certain types of financial business into losses of a gross roll business on the amalgamation of those categories of business.

198	Corporation Tax	Loss relief: carry back - non trade loan relationship	For corporation tax purposes, non-trading loan relationship losses of an accounting period may be set against non trade profits arising in the 12 months preceding the loss making accounting period.
199	Corporation Tax	Loss relief: carry back - trading loss	For corporation tax purposes, trading losses from an accounting period may be set against profits from the same trade arising in the 12 months preceding the loss making accounting period.
200	Corporation Tax	Loss relief: carry forward - miscellaneous transactions	For corporation tax purposes, miscellaneous losses of an accounting period are set against profits from the same source arising in subsequent accounting periods.
201	Corporation Tax	Loss relief: carry forward - non-trade loan relationship	For corporation tax purposes, non-trading loan relationship losses from an accounting period may be set against non-trade profits arising in subsequent accounting periods.
202	Corporation Tax	Loss relief: carry forward - non-trading intangible fixed assets	For corporation tax purposes, non-trading IFA losses of an accounting period are set against any profits of the company arising in subsequent accounting periods.
203	Corporation Tax	Loss relief: carry forward - overseas property business	For corporation tax purposes, overseas property business losses of an accounting period are set against profits from the same source arising in subsequent accounting periods.
204	Corporation Tax	Loss relief: carry forward - trade loss	For corporation tax purposes, trading losses from an accounting period are set against profits from the same trading activity arising in subsequent accounting periods.
205	Corporation Tax	Loss relief: carry forward - UK property business	For corporation tax purposes, UK property business losses of an accounting period are set against any profits of the company arising in subsequent accounting periods.

206	Corporation Tax	Loss relief: in year	For corporation tax purposes, loss from one form of business activity in an accounting period may be set off against other profits.
207	Corporation Tax	Losses on derivative contracts	A company ('the issuer') may issue a standard convertible - so if the holder exercises the conversion option it is satisfied by the issue of shares in the issuer. Such an issue of shares has no tax consequences but if the issuer is forced to settle all or part of its obligation in cash, CTA09/S666 allows the issuer to recognise an allowable loss.
208	Corporation Tax	Management expenses	For corporation tax purposes, investment companies and certain life insurance companies can claim tax relief for management expenses.
209	Corporation Tax	Manufactured overseas dividends relief	This gives relief to the payer of a manufactured overseas dividend which relates to a trade or an investment or life assurance business, if the overseas dividend which it represents is or would have been taxed on him as income.
210	Corporation Tax	Marginal relief	Companies with taxable profits between £300,000 (the small profits rate threshold) and £1.5m (the main rate threshold) pay corporation tax at the marginal rate.
211	Corporation Tax	Marginal relief for companies with ring fence profits from oil related activities	Applies the marginal relief rules to oil companies - gives a lower rate of corporation tax for companies with an oil-related business which have small profits.
212	Corporation Tax	Marketing authorities and certain other statutory bodies	Provides relief for statutory bodies whose objects are to market an agricultural product or to stabilise the price of an agricultural product. The relief is a deduction against profits for any sums the body is required to pay into a reserve fund.

213	Corporation Tax	Merger leaving assets within UK tax charge	Certain mergers of companies resident in different EU member states that satisfy criteria set out in EU Directive 2009/133/EC occur in tax neutral manner.
214	Corporation Tax	Non-UK resident companies – deduction against profits allowed for allowable expenses for the purposes of the permanent establishment	Expenses incurred wholly and exclusively for the purposes of a UK permanent establishment are available as a deduction against profits of that permanent establishment.
215	Corporation Tax	Nuclear decommissioning authority	Corporation tax exemption for the nuclear decommissioning authority on qualifying activities.
216	Corporation Tax	Oil industry - relief for defaulter's abandonment expenditure	Relief for expenditure incurred by a participator in meeting a defaulter's abandonment expenditure, for companies involved in oil activities.
217	Corporation Tax	Oil industry - relief for reimbursement expenditure under abandonment guarantees	Relief for reimbursement expenditure under abandonment guarantees, for companies with oil activities.
218	Corporation Tax	Petroleum revenue tax deduction	A company is allowed to deduct any PRT from its income chargeable to corporation tax in respect of oil extraction activities. This avoids double taxation.
219	Corporation Tax	Pool betting duty payments related to safety improvement at football grounds or support for the arts	Provides exemption from corporation tax in respect of a payment made in consequence of a reduction in pool betting duty for certain payments in connection with improving safety at football grounds, or for the support of sport and the arts.

220	Corporation Tax	Real estate investment trusts	Exempts from corporation tax the profits and gains of the property rental business of Real Estate Investment Trusts (REITs) that elect into the regime. REITs paid an entry charge of 2% of the value of their property portfolios to join the regime. Distributions from the profits and gains of the REIT's property rental business are treated as income from property in the hands of the investor.
221	Corporation Tax	Rent payable under a lease of land	Relief for rent payable under a new lease of land following assignment or surrender of a previous lease.
222	Corporation Tax	Research & development tax relief: large companies scheme	Large companies can deduct an extra 30% of qualifying R&D expenditure.
223	Corporation Tax	Research & development tax relief: vaccine research relief	Companies can deduct an additional 40% enhancement, for corporation tax purposes, of any qualifying vaccine research expenditure related to TB, malaria and HIV/AIDS.
224	Corporation Tax	Research and development tax relief: small and medium companies scheme	SMEs can deduct an extra 75% of qualifying R&D expenditure. If a SME is loss-making then it may be able to surrender these losses in exchange for a tax credit worth 24.5% of the original qualifying expenditure.
225	Corporation Tax	Reverse premiums for amounts brought into account in reducing capital allowances qualifying expenditure	The reverse premium legislation taxes an inducement payment relating to a property transaction where the payer grants a right over land to the recipient. If the payment reduces the capital allowances qualifying expenditure this states that the payment is not a reverse premium.
226	Corporation Tax	Small profits reduced corporation tax rate	Companies with taxable profits up to £300,000 pay a reduced rate of corporation tax - currently 21%.

227	Corporation Tax	Substantial shareholdings	Gains and losses from the disposal of substantial shareholdings in a trading company by a member of a trading group are exempt from corporation tax.
228	Corporation Tax	Surplus ACT	Relief, against Corporation Tax payable, for unused Advance Corporation Tax paid on corporate distributions prior to April 1999.
229	Corporation Tax	Tax reserve certificates issued by HM Treasury	No corporation tax is due on HM Treasury tax reserve certificates.
230	Corporation Tax	Tonnage tax	Low tax regime to support shipping industry. Profits chargeable to corporation tax are calculated by applying a standard daily profit rate to the net tonnage of each ship in a shipping company's fleet.
231	Corporation Tax	Transfer or division of UK business	Certain transfers of assets between companies resident in different EU member states that satisfy criteria set out in EU Directive 2009/133/EC occur in tax neutral manner.
232	Corporation Tax	Transfers of income streams - exceptions to tax charge	Exceptions are for amounts otherwise taxed or transfers by way of security.
233	Corporation Tax	Transmission facilities	Transfers of transmissions facilities between national broadcasters is at such value that would create neither a gain nor a loss.
234	Corporation Tax	Unremittable foreign income	No corporation tax is due on income that is unremittable, broadly because of actions by a foreign Government or foreign currency restrictions.
235	Customs Duty	ATA and CPD carnets	ATA and CPD (Carnet de Passages en Douane) carnets provide for goods/motor vehicles to be taken temporarily into or out of the EU for purposes such as exhibiting at a trade fair.

236	Customs Duty	Customs warehousing	A procedure that enables the suspension of Import Duty and/or VAT, for imported non-EU goods by storing them in premises or under an inventory system authorised by Customs.
237	Customs Duty	End-use relief	Allows a reduced or zero rate of customs duty on a short list of named goods used for prescribed purposes under Customs control and within a specified time period.
238	Customs Duty	Free zones	A designated area in which non-Community goods are treated as being outside the Customs territory of the Community for the purpose of import duties.
239	Customs Duty	Inward processing relief	This relief aims to promote exports by suspending the payment of import duties and where appropriate, excise duty, and also enables a reclaim of the duty paid on goods that are imported from outside the EU and are processed and exported.
240	Customs Duty	Outward processing relief	Enables importers to claim relief from duty on goods that they've previously exported to a non-EU country.
241	Customs Duty	Processing under customs control	Using these arrangements, it is possible to import goods from outside the EC with all customs charges suspended, and after processing pay duty at the rate which applies to the processed products (rather than the imported goods).
242	Customs Duty	Shipbuilders' relief	Relief from duty is available in respect of certain shipbuilding activities.
243	Customs Duty	Temporary admission	Certain goods (e.g. samples) are able to be imported with no duty, on the basis that the goods are only in the country for a short period.

244	Customs Duty	Temporary storage	Where imported goods are put into temporary storage, the full customs declaration and duty payments can be deferred.
245	Excise Taxes	Alcoholic ingredients relief	Relief on the excise duty charged on the alcohol used in the production of eligible articles.
246	Excise Taxes	Angostura bitters	Historic exemption from excise duty on the importation of angostura bitters.
247	Excise Taxes	Black beer	Historic exemption from excise duty for a fermented beverage made from malt and molasses, often without hops.
248	Excise Taxes	Denatured alcohol	Denatured alcohol is alcohol that has been made unsuitable for drinking by the additions of denaturants. It is exempt from excise duty if put to the appropriate use.
249	Excise Taxes	Duty free spirits	Manufacturers can receive spirits for use in manufacture or for medical or scientific purposes, to be used without payment of excise duty.
250	Excise Taxes	Small brewers relief	Small brewers relief is available to beer producers that are eligible for reduced rates of duty i.e. if they produce no more than 5,000 hectolitres they pay 50% of the normal duty rate and between 5,000 and 60,000 hectolitres there are tapered reduced rates.
251	Excise Taxes	Small cider makers exemption from registration	Exemption from registration and excise duty for cider makers that produce less than 70 hectolitres per year.
252	Gambling Duty	Charitable entertainments	No licence is required for amusement machines provided at an entertainment such as a bazaar, sale of work, fete, dinner, dance, sporting or athletic event or similar. All proceeds minus expenses and prizes must not be used for private gain.

253	Gambling Duty	Community benefit	Bets made 'for community benefit' where the promoter is a community society or is bound to pay all benefits accruing from the betting to such a society. A 'community society' is conducted for charitable purposes, or to support athletic sports or athletic games - not for private gain.
254	Gambling Duty	Domestic gambling	Played in a private home or domestic occasion.
255	Gambling Duty	Excepted machines	Certain machines are not deemed to be gaming machines and therefore exempt from gambling duty.
256	Gambling Duty	Lawful gaming	Private; Small scale and non-commercial (members' clubs and pubs).
257	Gambling Duty	Lawful lotteries	Incidental non-commercial; Private; Work; Resident; Customer; Society; Non-commercial - other than private gain; Local Authority.
258	Gambling Duty	Non-profit making gambling	Promoter cannot charge fees (such as subscriptions, levies etc) to play bingo.
259	Gambling Duty	On-course bookmakers	All bets exempt from duty taken from a punter by a bookmaker at a racecourse, or dog track, providing both are present at the meeting.
260	Gambling Duty	Seasonal licences	Cost of six months licence (April - September) covering an eight month period (March - October).
261	Gambling Duty	Small scale amusements provided commercially	Played at family entertainment centres, premises with an adult gaming centre premises licence, pleasure fairs for no more than 27 days, where the maximum cost to play one game is £1, the maximum player's payments taken for one game are £500; and the maximum non-cash prize is £70.
262	Gambling Duty	Small scale gambling	Playing in a member's non-licensed club, or other non-licensed clubs where daily stakes and winnings do not exceed £500 or £7,500 in accounting period.

263	Gambling Duty	Spare machines	No licence required for up to two spare or broken machines, providing there are at least four or more licensed machines of the same duty type on the premises. Arcades can keep more than two spare machines. Conditions apply.
264	Hydrocarbon Oils Duty	Aviation kerosene exemption	For compliance with International agreements on exemption of international aviation from excise duties (does not apply to UK domestic aviation users).
265	Hydrocarbon Oils Duty	Electricity relief (biofuels)	Relief from hydrocarbon oils duty on biofuels used as motor fuel in a generator to produce electricity.
266	Hydrocarbon Oils Duty	Electricity relief (oils)	Relief from hydrocarbon oils duty on oil used to generate electricity.
267	Hydrocarbon Oils Duty	Excise duty - drawback - export of duty paid oil	Relief from hydrocarbon oils duty on duty paid on excise goods removed for export, or destroyed.
268	Hydrocarbon Oils Duty	Excise duty - drawback - ships and aircraft stores	Relief from hydrocarbon oils duty on oils used as stores on a foreign voyage or flight.
269	Hydrocarbon Oils Duty	Horticultural producers	Relief from hydrocarbon oils duty on oil used in growing horticultural produce.
270	Hydrocarbon Oils Duty	Kerosene used as heating fuel	Relief from hydrocarbon oils duty for kerosene used as heating fuel.
271	Hydrocarbon Oils Duty	Lifeboats	Relief from hydrocarbon oils duty on oil used on board a lifeboat.
272	Hydrocarbon Oils Duty	Marine voyages	Relief from hydrocarbon oils duty on fuel used in commercial vessels on a marine voyage.
273	Hydrocarbon Oils Duty	Rate differential for biofuels made from used or waste cooking oil	Relief from hydrocarbon oils duty from 1 April 2010 (for 2 years only) for biofuels made from used cooking oil.
274	Hydrocarbon Oils Duty	Rate differential for off-road use of diesel and kerosene in vehicles and railway locomotives	Supports agricultural and rail sector (including rail freight). Also applies to airfield emergency tenders and airport service vehicles.
275	Hydrocarbon Oils Duty	Rate differential for road fuel gases	To support take-up of alternative road fuels.

276	Hydrocarbon Oils Duty	Tied Oils scheme (industrial relief scheme) – exempts oils used for purposes other than heating and in engines	Relief from hydrocarbon oils duty for industrial purposes such as manufacturing and chemical reduction.
277	Income Tax	Accommodation, supplies & services used in employment duties	Exemption from income tax for accommodation, supplies or services used by the employee in performing duties of the employment.
278	Income Tax	Accrued income profits - exemptions	Various exceptions from taxable accrued income profits.
279	Income Tax	Adoption payments	Exemption from income tax for payments to people in respect of adoption of children.
280	Income Tax	Age-related allowances	Amount of income an individual, aged 65 and over, can receive each year without having to pay income tax on it.
281	Income Tax	Annual payments - exceptions to requirement to deduct income tax at source	S901 deals with persons who are not individuals. S901 (2) ensures this does not apply to specific annual payments made by an individual's personal representatives.
282	Income Tax	Annual payments and patent royalties made under deduction of tax	Relief for individuals against income tax on annual payments and patent royalties made under deduction of tax.
283	Income Tax	Annual payments that are non-commercial	Exemption from income tax for non-commercial annual payments made by an individual for non-taxable consideration.
284	Income Tax	Anti-avoidance rules for finance arrangements - exceptions	Exemptions from the anti-avoidance rules for finance arrangements.
285	Income Tax	Anti-avoidance rules for sales of occupation income of professions and vocations	Exemptions from the anti-avoidance rules for sales of occupation income of professions and vocations.
286	Income Tax	Anti-avoidance rules for transactions in land - exceptions	Exemptions from the anti-avoidance rules for transactions in land.
287	Income Tax	Anti-avoidance rules for transactions in securities - exceptions	Exemptions from the anti-avoidance rules for transactions in securities.

288	Income Tax	Armed forces - operational allowance	Payments to members of the Armed Forces are exempt from income tax if these are made instead of food and drink normally supplied to the members.
289	Income Tax	Armed forces - pensions and annuities in connection with medals and awards for bravery	This exempts from income tax pensions paid in connection with specified awards for bravery such as the Victoria Cross (for which an annual pension of £1,495 is payable)
290	Income Tax	Armed forces - visiting forces, other than UK citizens	Exemptions from income tax are given to personnel of visiting armed forces under Status of Forces Agreements (NATO & EU).
291	Income Tax	Armed forces - war death and disablement benefits	No income tax liability in respect of pensions paid to members of the Armed Forces where the pension is paid as a consequence of wounds or disability attributable to service for the Armed Forces of the Crown.
292	Income Tax	Armed forces - war widows' pensions	No income tax liability arises in relation to a pension paid by the Ministry of Defence in respect of death due to military or war service for the Armed Forces or Merchant Navy.
293	Income Tax	Armed forces payments and benefits	Payments and benefits provided under Royal Warrant, Queen's Order or Order in Council relating to members of HM Forces are exempt from income tax.
294	Income Tax	Bank and building society interest – exceptions to requirement to deduct income tax at source	Various exceptions available from deducting tax at source from bank and building society interest.
295	Income Tax	Banks etc in compulsory liquidation	Where banks are in compulsory liquidation, various deductions are allowed against income tax.
296	Income Tax	Beneficial loans below £5,000	No income tax is due when an employer provides their employees with a cheap or interest free loan that does not exceed the £5,000 threshold.

297	Income Tax	Benefit payments to supplement an individual's income	Broadly speaking, the social security benefits payable to supplement an individual's income are not subject to tax. For example, child benefit, disability living allowance, housing benefit, income-related employment and support allowance, pensioners' Christmas bonus.
298	Income Tax	Benefits - child dependency allowances	No income tax liability arises for increases in respect of children where benefits paid under S660 ITEPA 2003.
299	Income Tax	Benefits - increases in certain benefits attributable to additional children	Exemption from income tax for increases in certain benefits attributable to additional children.
300	Income Tax	Blind person's allowance	For income tax purposes, people certified blind and on local authority register of blind persons (different rules for Scotland and Northern Ireland) can claim an additional personal allowance.
301	Income Tax	Capital allowances - personal security expenses	Capital allowance for expenditure by an individual on a security asset where there is a special threat to personal security because of that individual's business activity.
302	Income Tax	Car benefit - accessories	Exemption from car benefit for accessories necessarily provided for use in the duties of the employment.
303	Income Tax	Car benefit - equipment to allow the car to run on road fuel gas	Exemption from car benefit for equipment to enable the car to run on road fuel gas.
304	Income Tax	Car benefit - low value accessories	Exemption from car benefit for accessories with value under £100 added after purchase.
305	Income Tax	Car benefit - mobile telephones	Exemption from car benefit for mobile telephones in cars necessarily provided for use in the duties of the employment.
306	Income Tax	Car benefit - relief for capital contributions	Relief from car benefit for capital contributions by the employee up to £5,000.

307	Income Tax	Cash vouchers	Exemption from tax as a benefit for cash vouchers made available to the public generally, issued under an approved scheme or if the voucher is for sums exempt from tax.
308	Income Tax	Change of accounting basis for a property income business	Adjustment deduction on a change of accounting basis for a property income business.
309	Income Tax	Charities - approved charity investments	Approved charity investments which are exempt from the anti-avoidance rules on non-charitable expenditure.
310	Income Tax	Charities - transitional relief on distributions	Transitional relief for charities following abolition of dividend tax credit - available on distributions made before 6 April 2004. Legislation is not repealed.
311	Income Tax	Charities and donors - exceptions from the substantial donor anti-avoidance rules	Exceptions from the charity substantial donor anti-avoidance rules including a £25,000 annual threshold beneath which gifts are not caught by the rules.
312	Income Tax	Charities' income from Gift Aid donations	Gift Aid donation income is exempt from income tax if applied for wholly charitable purposes.
313	Income Tax	Charities: excess non-charitable expenditure	Charities can carry back excess non-charitable expenditure against income and gains from earlier years.
314	Income Tax	Chevening House exemption	Exemption from living accommodation benefit charge for Chevening House and other properties set out in the Chevening Estate Act 1959.
315	Income Tax	Child Trust Fund	Individuals do not pay tax on the income and capital gains arising on their Child Trust Fund investments.
316	Income Tax	Commonwealth countries - official agents	No liability to income tax arises in respect of income arising from employment as an official agent in the United Kingdom for a Commonwealth state.

317	Income Tax	Compensation awards for personal injury	Periodical payments or annuities made under Court Orders, agreements or as compensation for personal injuries are exempt from income tax.
318	Income Tax	Construction Industry Scheme – exemption for international organisations	Construction Industry Scheme – exemption for international organisations specified by Treasury order.
319	Income Tax	Consular employees of foreign states - benefits	Exemption for foreign benefits paid to consular employees for foreign states.
320	Income Tax	Consular staff of foreign states	If the UK has a bilateral agreement with a foreign state, consuls and consular employees of that foreign state are exempt from income tax.
321	Income Tax	Credit Union policies	Credit Union policies that provide benefits on death or disablement of individuals are exempt from the chargeable event gain regime where the benefits paid are similar to amounts outstanding under loans made by a registered Credit Union to the individual insured.
322	Income Tax	Crown servants abroad - foreign service allowance	Allowances paid to Crown employees in respect of their foreign service are exempt from income tax.
323	Income Tax	Damages for personal injury	Exemption from income tax for interest on damages for personal injury.
324	Income Tax	Death or disability payments and benefits	Payments and benefits on death or disability to an employee are exempt from income tax.
325	Income Tax	Deduction of income tax at source from certain payments of annual interest	There are certain exceptions to the general requirement to deduct income tax at source from certain payments of annual interest.
326	Income Tax	Deeply discounted securities - incidental expenses	In calculating the profit from disposals of deeply discounted securities, incidental expenses incurred before 27 March 2003 are deductible.
327	Income Tax	Disabled person's vehicle maintenance grant	Exemption from income tax for a disabled person's vehicle maintenance grant.

328	Income Tax	Distributions - relief on the redemption of bonus shares or securities.	Relief from income tax on a qualifying distribution on the repayment of bonus shares or securities.
329	Income Tax	Distributions - where person receiving the distribution is not entitled to a tax credit	A person receiving a qualifying or non-qualifying distribution who is not entitled to a tax credit is treated as having paid tax on the distribution at the dividend ordinary rate.
330	Income Tax	Employee Benefit Trusts - trustees' income	Trustees are entitled to a repayment of income tax where there would otherwise be a charge to double taxation.
331	Income Tax	Employee share schemes - interest exemption	Exemption from income tax for interest received by trustees of employee share schemes.
332	Income Tax	Employment related securities for disabled employees	Exemption from chargeable event rules for employment related securities if the employee receives a disability related benefit.
333	Income Tax	Employment related securities options	Exemption from income tax for the acquisition of an employment related securities option.
334	Income Tax	Employment zone programmes	Exemption from income tax for payments to a person as a participant in an employment zone programme.
335	Income Tax	Enterprise Investment Scheme	The Enterprise Investment Scheme incentivises investment into small qualifying companies by granting income and capital gains tax reliefs to individual qualifying investors.
336	Income Tax	Entertainers' agency fees	For income tax purposes, a limited deduction is available for agency fees against earnings from employment as an entertainer.
337	Income Tax	Entertainment deductions for non-trades and non-property businesses	Business entertainment deductions for non-trades and non-property businesses.
338	Income Tax	Entertainment expenses - small gifts	Expenses of entertainment or gifts to other employees, or gifts totalling under £50 which incorporate an advertisement are allowable.
339	Income Tax	Eurobonds interest	Exemption from income tax to withholding tax on payment of interest on quoted Eurobonds.

340	Income Tax	European Commission detached national experts	Income tax exemption for daily subsistence paid by the European Commission to people under the detached national experts scheme.
341	Income Tax	Farmers' averaging of profits	Provides relief for farmers affected by fluctuating profits. Where the difference between the profits of two consecutive years of assessment is 30% or more of the higher of the two figures of profit (and regardless of whether the difference is a rise or a fall), the profits of the two years may be averaged. Rules are the same as those for creative artists.
342	Income Tax	Film related losses - exceptions from anti-avoidance rules	Anti-avoidance rules for film related losses: removal of double counting.
343	Income Tax	Finance leasing arrangements - various reductions	Various reductions in amounts chargeable to income tax under certain finance leasing arrangements.
344	Income Tax	Flat management trusts	Income is not charged at the trust rate if it is income arising from investment of service charge funds held by flat management trusts.
345	Income Tax	Foreign benefits substantially similar in character to UK tax exempt benefits	Exemption for foreign benefits substantially similar in character to UK tax exempt benefits.
346	Income Tax	Foreign currency securities owned by non-UK residents	Exemption from income tax for foreign currency securities owned by non-UK residents.
347	Income Tax	Foreign income charged on an arising basis	Reliefs and deductions for foreign income charged on an arising basis.
348	Income Tax	Foreign income of people with a temporary purpose in the UK	Foreign income of individuals in the UK for a temporary purpose only and not with a view to establish UK residence is treated as income of a non-UK resident.
349	Income Tax	Foreign maintenance payments	Exemption from income tax for foreign maintenance payments.
350	Income Tax	Foreign pension schemes - lump-sum payments	Lump sum payments are exempt from income tax when taking pension benefits or on death.

351	Income Tax	Foreign pensions	10% of any pension paid by a non UK pension scheme to a UK resident is exempt from tax. This does not apply if the recipient is taxed on the remittance basis.
352	Income Tax	Foreign trades - business travel	Gives relief to individual traders for business travel in relation to a foreign trade.
353	Income Tax	Former employees: deduction for liabilities	Certain payments made by former employees may be deductible in calculating income tax.
354	Income Tax	Foster care relief	Provides for an alternative method of calculating income from the provision of foster care.
355	Income Tax	Full time working abroad	Looks at the residence status of individuals working full time abroad without reference to any UK living accommodation.
356	Income Tax	Funding bonds	Exemption from income tax for redemption of funding bonds.
357	Income Tax	Funding bonds - exception from duty to deduct income tax	Exception applies in limited circumstances.
358	Income Tax	Furnished holiday lettings - costs of providing furniture	Deduction from furnished holiday lettings income for costs of providing furniture.
359	Income Tax	Gift Aid	Relief for gifts of money to charities and Community Amateur Sports Clubs. The charity or CASC claims back the basic rate of tax on the grossed up donation; higher rate and additional rate taxpayers may claim the difference between the basic rate and higher or additional rate tax paid on the grossed up gift against their own income or gains.
360	Income Tax	Gift Aid transitional relief	Charities can receive an additional 2% on Gift Aid claims until April 2011.
361	Income Tax	Gilts issued at discount	Profits subject to income tax from the discount element of certain gilts may be restricted.

362	Income Tax	Government ministers etc. travel and subsistence	The Speaker, Ministers, and Opposition office-holders in Parliament are exempt from paying tax on travel and subsistence provided in connection with their official duties, including Ministerial cars.
363	Income Tax	Group Life Insurance policies	Payments from Group Life Insurance policies (providing death benefits only) are not subject to income tax.
364	Income Tax	Health and employment insurance payments	Exemption from income tax for annual payments made under insurance policies providing cover for sickness, disability and unemployment.
365	Income Tax	Heritage Maintenance Fund election	Election by trustees (of settlor interested trusts supporting national heritage) allows trust income to be taxed at trust rate rather than at settlor's marginal rate of income tax.
366	Income Tax	Immediate Needs Annuities	Exemption from income tax for annuity taken out to pay for long term care of permanently incapacitated person.
367	Income Tax	Income support and jobseekers allowance	Exemption from income tax for that part of income support and jobseekers allowance attributable to a child maintenance bonus.
368	Income Tax	Income support and jobseekers allowance above a taxable minimum	Exemption from income tax for that part of income support and jobseekers allowance above a taxable minimum.
369	Income Tax	Individual learning accounts	Exception from benefit charge for contributions to individual learning account training.
370	Income Tax	Individual Savings Accounts	Individuals do not pay tax on any income (i.e. dividends, interest and bonuses) they receive from their ISA savings and investments. Individuals do not pay tax on capital gains arising on their ISA investments. Providers do not pay tax on income or capital gains on investments used to back ISA policies.

371	Income Tax	Insurance policies for mortgage repayment on death	Income tax does not apply to proceeds from a term life insurance policy designed to meet outstanding capital on a repayment mortgage, following the death of the policyholder.
372	Income Tax	Inter-American Development Bank securities	Exemption from income tax for non-UK residents on income from certain securities issued by the Inter-American Development Bank and other designated international organisations.
373	Income Tax	Interest and royalty payments to companies in EU Member States	No liability to income tax arises in respect of certain interest and royalty payments between associated companies of different EU Member States.
374	Income Tax	Interest on loans not for the purchase of owner occupied etc. property	Income tax relief for persons who pays interest on loans taken out when investing in partnerships, close companies, etc or to pay IHT.
375	Income Tax	Investment Managers' Exemption	The IME supports UK-based asset management activity by clarifying the circumstances under which a UK-resident manager acting for a non-resident investor (commonly a collective investment fund) will be treated as an agent of independent status and so not expose the non-resident investor to full UK liability.
376	Income Tax	Investment plans for individuals	Exemption from income tax for individual investment plans specified in secondary legislation.
377	Income Tax	IR35 - 5% flat rate expenses deduction from deemed employment charge	5% flat rate expenses deduction from deemed employment charge under IR35.
378	Income Tax	IR35 deemed employment charge - relief for distributions by intermediaries	Relief from IR35 deemed employment charge for distributions by intermediaries.

379	Income Tax	Know-how allowances	Capital allowances for expenditure incurred by unincorporated businesses on industrial information or techniques. (With effect from April 2002, all such expenditure incurred by companies is dealt with under the intangible assets regime).
380	Income Tax	Life assurance premium relief	Income tax relief on continuing premium payments under qualifying life assurance policies taken out on or before 13 March 1984 and not varied since then.
381	Income Tax	Life assurance premiums paid by employers under E-FRBS	Relief mitigates 'employee income tax on employer's contributions to E-FRBS. Relief capped at 12.5% of contributions up to £100. Relief only applies to payments made under policies issued on or before 13 March 1984, for individuals employed before that date and who are still employed.
382	Income Tax	Life insurance - deficiency relief	An individual is entitled to a tax reduction by broadly ensuring that when the policy ends, the policy-holder is taxed on no more than the profits from the policy over its life.
383	Income Tax	Life insurance - non-residency reduction	For income tax purposes the gain from a foreign policy of life insurance is reduced by the proportion of time that the policyholder has been non-UK resident.
384	Income Tax	Life insurance policies	Unlimited relief from gains from UK life assurance policies with regular premiums & 10 year holding period. Gains from non-qualifying UK policies attract a basic rate tax credit, so effect of regime is to provide relief from higher/additional rate tax. Also provides basic rate/higher rate relief for certain low value Friendly Society policies.
385	Income Tax	Life insurance policies - 5% rule	Investment gains from life insurance policies subject to income tax but deferred for small withdrawals of less than 5% of amount invested.

386	Income Tax	Life insurance policies - income tax treated as paid	Persons liable for income tax on investment gains from UK life insurance policies are treated as having paid income tax at the basic rate.
387	Income Tax	Life insurance policies - top slicing relief	Top slicing relief on gains from life insurance policies is given by a reduction in income tax.
388	Income Tax	Literary and creative artists' profits	Provides relief for writers, actors, artists etc. affected by fluctuating profits. Where the difference between the profits of two consecutive years of assessment is 30% or more of the higher of the two figures of profit (and regardless of whether the difference is a rise or a fall), the profits of the two years may be averaged.
389	Income Tax	Living accommodation - employees of a local authority	Exemption from living accommodation benefit charge for employees of a local authority living in accommodation provided by the local authority on the same terms as provided to members of the public.
390	Income Tax	Living accommodation outside the UK provided by a company for a director	Exemption from living accommodation benefit charge for living accommodation outside the UK provided by a company for a director in certain circumstances.
391	Income Tax	Loan finance costs	Gives relief to traders for certain costs incurred in obtaining loan finance.
392	Income Tax	Loans to a participator in a close company that are written off	Relief from tax charge on writing off of a loan to a participator in a close company if the loan was made to a person liable to income tax as a settlor on capital sums paid by trustees of a settlement.
393	Income Tax	Loans to participators in close companies written off.	A person paying tax on the writing off of a loan to a participator in a close company is treated as having paid tax at the dividend ordinary rate.

394	Income Tax	Loss relief - trading losses set against general income	Trading losses of a tax year may be set against general income of both the loss-making year and the previous year.
395	Income Tax	Loss relief - carry forward of property business loss relief	For income tax purposes, property business losses can be carried forward and set off against future property business profits.
396	Income Tax	Loss relief - carry forward of trade loss relief	For income tax purposes, trading losses can be carried forward and set-off against future trading profits.
397	Income Tax	Loss relief - deeply discounted securities	Relief for losses on deeply discounted securities.
398	Income Tax	Loss relief - early trade losses	Losses incurred in the first four years of trading can be offset against any income in the three years prior to the period in which the loss was made.
399	Income Tax	Loss relief - employment income	Losses arising from employment income can be set-off against general income of that and the preceding year.
400	Income Tax	Loss relief - miscellaneous transactions	For income tax purposes, losses arising from miscellaneous transactions can be set-off against miscellaneous income.
401	Income Tax	Loss relief - property business losses	Losses of a UK property business or overseas property business may be set-off against general income for income tax purposes.
402	Income Tax	Loss relief - strips of government securities	Relief for losses on the disposal of strips of government securities.
403	Income Tax	Loss relief - terminal loss relief against trade related interest	Use of terminal loss relief against trade related interest and dividends where trading income not sufficient to absorb all losses.
404	Income Tax	Loss relief - terminal trade losses	Terminal losses can be carried back three years and set-off against the trading profits of those years.
405	Income Tax	Loss relief - trading loss treated as CGT loss	If trading losses cannot be set-off against general income it can be treated as a CGT loss.

406	Income Tax	Maintenance payments	An income tax reduction is available for qualifying maintenance payments made to separated or divorced spouses or civil partners where one partner was born before 6 April 1935.
407	Income Tax	Managed service companies - relief for distributions by intermediaries	Relief from managed service company deemed employment payment for distributions by intermediaries.
408	Income Tax	Managed service company rules - exclusions	Exemption from managed service company rules for legal and accountancy services and recruitment services, and other services specified in regulations.
409	Income Tax	Married couple's allowance	An income tax reduction is available to married couples and civil partners where one partner was born before 6 April 1935.
410	Income Tax	Mileage allowance payments	Approved mileage allowance payments for employees are exempt from income tax.
411	Income Tax	Mileage allowance relief	Where an employer does not reimburse employees for business travel or where they are reimbursed for less than the authorised mileage allowance, they can claim up to that limit from HMRC.
412	Income Tax	Millennium Gift Aid	Millennium Gift Aid – expired 31/12/00, but legislation is not repealed.
413	Income Tax	Mineral exploration and access	For income tax purposes, a deduction is allowed for expenditure on mineral exploration and access in an area of sands.
414	Income Tax	Mineral royalties	If certain conditions are met, only half the royalties are taxable in the year.
415	Income Tax	Ministers of religion - benefit of payment of council tax etc.	Exemption from income tax for statutory charges (e.g. council tax and water charges) paid or reimbursed in respect of ministers of religion.

416	Income Tax	Ministers of religion - maintenance, repair, insurance or management of living accommodation	Deductions are available for a specified proportion of expenses of a minister of religion in connection with his or her accommodation.
417	Income Tax	Ministers of religion - use of dwelling-house	Deduction from earnings for a proportion of rent or expenses of a minister of religion's dwelling-house where part used for duties.
418	Income Tax	Ministers of religion - various payments	Where a minister of religion receives a payment of a fee which does not form part of the stipend or salary of that employment.
419	Income Tax	Ministers of religion in excluded employment - expenses	Exemption from income tax for expenses connected with living accommodation of a charity or ecclesiastical corporation for ministers of religion in excluded employment (earnings < £8,500).
420	Income Tax	Miscellaneous income - beneficiaries' income from trusts in administration	Relief is available where UK income tax is borne by a foreign estate.
421	Income Tax	National Savings Bank ordinary account interest	The first £70 of interest is exempt from income tax. However, the Ordinary Account is no longer offered - existing deposits are grandfathered but still receive interest at 0.1%.
422	Income Tax	National Savings Certificates, including index-linked certificates	Interest on authorised savings certificates (issued under National Loans Act 1968, National Debt Act 1958 and FA1920) is exempt from income tax.
423	Income Tax	New Deal 50plus payments	Exemption from income tax for payments under New Deal 50plus.
424	Income Tax	Non-Commonwealth countries - official agents	No liability to income tax arises in respect of income arising from employment as an official agent in the United Kingdom for a foreign state. This includes diplomats of whom there about 22,000 in the UK. As government employees diplomats would also be exempt from UK tax under the government services provision of the UK's DTA with their country.

425	Income Tax	Non-domicile regime - remittance basis	The remittance basis of taxation is a more favourable basis of taxation as the individual can choose either to pay the tax on their worldwide income or a £30k one-off payment. Also designed to reduce double taxation burden.
426	Income Tax	Non-domicile rules: remittances of clothing, footwear, jewellery or watches to the UK for the personal use of the individual	Those who opt for the remittance basis may bring clothing, footwear, jewellery or watches purchased from their overseas income and gains into the UK without being subject to income tax provided these are for their own personal use.
427	Income Tax	Non-domicile rules: remittances of property to the UK for temporary importation or repair	Those who opt for the remittance basis may bring property purchased from their overseas income and gains into the UK without being subject to income tax provided they are for temporary importation or repair.
428	Income Tax	Non-domicile rules: remittances of works of art made available for public display at approved establishment	Those who opt for remittance basis may bring works of art purchased from their overseas income and gains into the UK without being subject to income tax.
429	Income Tax	Non-domiciled migrant workers on low incomes	Individuals with less than £10,000 overseas earnings and less than £100 overseas bank interest can claim the remittance basis without submitting a tax return.
430	Income Tax	Non-resident central banks - income on securities payable out of the UK public revenue	No income tax is due on income from securities payable out of the UK public revenue to certain non-resident central banks.
431	Income Tax	Non-resident entertainers and sportspeople performing in the UK - de minimis	Withholding requirement for UK payers to non-UK resident sportspersons and entertainers does not apply for payments under £1,000.

432	Income Tax	Non-UK residents - permanent establishment exemption	Limit on liability to income tax of non-UK residents. This restricts liability to tax deducted at source in most instances provided the income is passive, social security income, or if trading income, the independent broker or investment manager conditions are met.
433	Income Tax	Non-UK residents - UK source investment income	Income tax on specified certain non-employment income of non-UK residents is restricted to that which is withheld at source provided they do not claim personal allowances.
434	Income Tax	Olympic Games 2012 - tax exemptions for non-resident individuals	Non-UK residents participating in the 2012 Olympics helping to deliver the games are exempt from income tax.
435	Income Tax	Outplacement counselling for redundant employees	Employers can provide outplacement counselling and retraining courses for employees who lose their jobs without the employee incurring an income tax charge.
436	Income Tax	Overlap relief on a cessation	Self assessment overlap relief on cessation of a business.
437	Income Tax	Overlap relief on a change of accounting basis	Self assessment overlap relief on a change of accounting basis.
438	Income Tax	Patent allowances	Capital allowances for expenditure relating to patents. This only applies to non-corporate entities. With effect from April 2002, all such expenditure incurred by companies is dealt with under the intangible assets regime.
439	Income Tax	Patent income	Relief for expenses of inventors and of applying for and maintaining patents.
440	Income Tax	Patent royalties - spreading of receipts	Spreading of lump sum patent royalty receipts over a period up to 6 years.

441	Income Tax	Payments between companies – exceptions from duty to deduct income tax from payments	This includes exemptions but also allows payments to be made without deducting tax in cases where it is an administrative convenience both for HMRC and the payer not to have tax deducted or the recipient is not liable to tax on that income.
442	Income Tax	Payments for the benefit of family members	Income tax relief is given for contributions made by an employee to provide an annuity (i.e. pension) for a spouse or children after the death of the individual.
443	Income Tax	Payroll giving	No PAYE is to be deducted on income which has been donated to charity under the payroll deduction scheme.
444	Income Tax	Payroll giving 10% supplement	Payroll giving 10% supplement, expired April 2004. Legislation is not repealed.
445	Income Tax	Pension schemes	Exemption of all scheme investment income in a registered pension scheme. There is no limit to this.
446	Income Tax	Pension schemes - lump sums	Lump sum payments are exempt from income tax when taking pension benefits or on death.
447	Income Tax	Pension schemes - member contributions	A scheme member can contribute up to 100% of earned income into a pension scheme. Where the member has no income, they can make contributions of up to £3,600.
448	Income Tax	Pension schemes - trivial commutation and winding-up lump sums	Deduction of 25% for trivial commutation and winding-up lump sums paid under registered pension schemes where the member has uncrystallised rights.
449	Income Tax	Pension trusts	Trust rates do not apply to first £1,000 of trust income of certain pension trusts.
450	Income Tax	Pensions charged on the arising basis	Relief for backdated pensions charged on the arising basis.
451	Income Tax	Pensions paid in connection with Nazi persecution	Pensions and annuities paid by certain governments and organisations in connection with Nazi persecution are exempt from income tax.

452	Income Tax	Pensions related to employment and disability	No liability to income tax arises on the exempt amount of a disablement pension.
453	Income Tax	Pensions related to overseas states and associated sources	Certain specified overseas pensions are exempt from income tax.
454	Income Tax	Personal allowance	Amount of income an individual, under 65, can receive each year without having to pay income tax on it.
455	Income Tax	Personal allowance for non-residents	EEA nationals, previous members of the armed forces and those living abroad for reasons of their health or the health of a relative living with them are eligible to claim personal allowances.
456	Income Tax	Personal Equity Plans	PEPs in existence at 5 April 2008 were reclassified as ISA stocks and shares.
457	Income Tax	Police organisations	Relief against income tax is available for the part of police organisation subscriptions that is attributable to the provision of superannuation, life insurance or funeral benefits up to the value of £100 a year - maximum benefit is £20 per year.
458	Income Tax	Post-cessation property relief	A person may make a claim for post-cessation property expenses against net income subject to income tax.
459	Income Tax	Post-cessation trade relief	Up to seven years after the cessation of trade, a person may make a claim for post-cessation trade expenses against net income subject to income tax.
460	Income Tax	Premium bond prizes	Exemption from income tax for premium bond winnings.
461	Income Tax	Provision of pensions advice up to £150 per annum	Where an employer pays consultancy fees for seminars on financial advice for employees, these regulations remove a possible income tax charge.
462	Income Tax	Public bodies	Certain statutory and public bodies and local authorities are exempt from income tax.

463	Income Tax	Purchased life annuities	The capital element of each annuity payment (where the capital has not attracted relief) is exempt from income tax.
464	Income Tax	Renewable obligation certificates	Where a private householder installs micro-generation technology in their home primarily for the purpose of generating electricity for their personal use the receipt of a renewable obligation certificate is not liable to income tax.
465	Income Tax	Rent-a-room relief	Rent-a-room relief is available to individuals who let furnished rooms in their only or main home. No tax is payable if the gross rents do not exceed £4,250 a year.
466	Income Tax	Repair and maintenance of work equipment	A fixed sum may be deducted from certain employments in respect of the repair and maintenance of work equipment.
467	Income Tax	Repair of a cathedral, college, church or building used for divine worship.	Exemption from income tax for public revenue dividends so far as they are applied to the repair of a cathedral, college, church or building used for divine worship. This exemption is not limited to charitable bodies.
468	Income Tax	Reserve Bank of India and the State Bank of Pakistan	No income tax is due on income of the issue department of the Reserve Bank of India and the State Bank of Pakistan.
469	Income Tax	Retraining expenditure	Training courses provided by employers are exempt from an income tax charge.
470	Income Tax	Savings income 10% rate	Savings income that falls into the first £2,440 of a person's taxable income may be taxed at 10%.
471	Income Tax	Scholarship payments	Exception from benefit charge for certain scholarship payments provided under a trust fund or scheme.
472	Income Tax	Seafarers' earnings deduction	100% deduction for earnings from employment as a seafarer.

473	Income Tax	Secondary Class 1 NIC contributions met by the employee	Relief against employment income relating to securities for secondary Class 1 NIC contributions met by the employee.
474	Income Tax	Security expenses	Gives relief to an individual trader for certain expenses connected with personal security.
475	Income Tax	Settlements - charitable gifts	Removes the settlements legislation charge from the settlor where income arising under a settlement is paid to a charity.
476	Income Tax	Share incentive schemes income when shares leave the scheme	Savings and investment income - reduction in tax due when dividend shares cease to be subject to an approved share incentive scheme.
477	Income Tax	Social security deductions for non-trades	Social security deductions for non-trades are allowed for an employer's contribution.
478	Income Tax	Statutory redundancy payments	Exemption from income tax for statutory redundancy payments.
479	Income Tax	Student loan repayments	Exemption from income tax for interest on repayments of student loans.
480	Income Tax	Subsistence expenses for traders	Gives relief for reasonable expenses incurred on food and drink by traders whilst travelling for trade purposes.
481	Income Tax	Termination of employment - contributions to approved personal pension arrangements	Contributions to an approved personal pension arrangement are exempt from income tax if these are made in connection with the termination of employment.
482	Income Tax	Termination of employment - contributions to tax-exempt pension schemes	Payments and benefits contributed to tax-exempt pension schemes on termination of employment are exempt from income tax.
483	Income Tax	Termination of employment - exemption for specified benefits	Specified benefits provided in connection with termination of employment are exempt from income tax where they would have been exempt during employment.
484	Income Tax	Termination of employment - exemption from benefit rules for payments for the right to receive a termination benefit	The value of a right to receive benefits in connection with termination of employment is not a benefit for income tax purposes.

485	Income Tax	Termination of employment - first £30,000 of payments	If the payments and benefits on termination of employment are below £30,000 it will not be taxed as employment income.
486	Income Tax	Termination of employment - foreign service	Payments and benefits made on termination of employment in respect of foreign service are exempt from income tax.
487	Income Tax	Termination of employment - payments and benefits in respect of employee liabilities and indemnity insurance	Payments and benefits in respect of employment-related liabilities of individuals falling within 6 years of termination of employment are exempt from income tax.
488	Income Tax	Termination of employment - payments and benefits provided by foreign governments etc.	Benefits provided under overseas government pension schemes or compensation related to constitutional change in an overseas territory provided on termination of employment are exempt from income tax.
489	Income Tax	Termination of employment - payments and benefits under tax-exempt pension schemes	Exempts from income tax payments and benefits from tax-exempt pension schemes on termination of employment.
490	Income Tax	Trade union subscriptions	Relief given at basic rate of tax for part of trade union subscriptions that is attributable to the provision of superannuation, life insurance or funeral benefits up to the value of £100 a year - maximum benefit is £20 per year.
491	Income Tax	Transfer of assets abroad - deductions and reliefs	If an individual is chargeable under one of these sections on income that they have not actually received they are entitled to the same deductions and reliefs as if they had received the income.
492	Income Tax	Transfer of assets abroad - exemption from charge	Income subject to the transfer of assets abroad legislation is exempt if certain conditions are met, such as where the arrangements have been put in place for bona fide commercial reasons not designed for the purpose of tax avoidance.

493	Income Tax	Transfer of assets abroad - reduction in amount of charge where CFC involved	Where income has been caught by the transfer of assets abroad legislation, so much of the income which is chargeable under the controlled foreign company legislation is not charged under this section.
494	Income Tax	Transfer pricing rules - removal of excessive interest from the charge to tax	Under transfer pricing, where interest payable exceeds the arm's length amount the UK payer does not have to withhold income tax on the excess amount.
495	Income Tax	Trustee management expenses	Allowable expenses of managing a trust, where the trustees are otherwise chargeable at the special trust rates, are instead chargeable at the standard rates for income tax.
496	Income Tax	Trusts with disabled people or minors as beneficiaries	Special income tax and CGT treatment for trustees of certain trusts with disabled or minor beneficiaries.
497	Income Tax	UEFA Champions League final in 2011	Non-UK resident players and officials of non-UK teams involved in the UEFA Champions League 2011 final will be exempt from income tax.
498	Income Tax	Ulster Savings Certificates	Interest on authorised Ulster Savings Certificates is exempt from income tax.
499	Income Tax	Unauthorised unit trusts - relief for trustees	Relief is given for deemed payments made by an unauthorised unit trust for income tax purposes.
500	Income Tax	Vulnerable beneficiaries relief	Reduces income tax of trustees for certain trusts with disabled or minor beneficiaries; also has CGT effect.
501	Income Tax	Welfare counselling	In specified circumstances welfare counselling provided by an employer for its employees is exempt from income tax.
502	Income Tax & Capital Gains Tax	Compensation for mis-sold personal pensions	Exemption from income tax and capital gains tax for compensation for mis-sold personal pensions.
503	Income Tax & Capital Gains Tax	Double taxation relief for special withholding tax	Credit relief is given for special withholding tax levied on savings income.

504	Income Tax & Capital Gains Tax	Lloyd's insurance funds	Exemption from income and capital gains tax on profits from new Lloyd's insurance funds.
505	Income Tax & Capital Gains Tax	Pension schemes - relief for occupational schemes	Income of certain occupational pension schemes are treated as if the scheme was not resident in UK. Allows schemes exemption from the [50%] rate applicable to Trusts. Allows payment of lump sums from such schemes to be received tax free in UK. Exempts capital gains made by such schemes.
506	Income Tax & Capital Gains Tax	Renewable obligation certificates - income from domestic micro-generation	No income tax is due from the sale of electricity generated by a micro-generation system if certain conditions are met.
507	Income Tax & Capital Gains Tax	Venture Capital Trusts	Investing in a Venture Capital Trust provides income tax relief on investment; tax free dividend income and exemption from CGT on disposal of VCT shares.
508	Income tax & Capital Gains Tax & Inheritance Tax	Crown exemption	The Crown is exempt from most taxes but, under an agreement in 1993, pays income tax on personal income on a similar basis to the normal tax rules.
509	Income Tax & Corporation Tax	Accrued income of small investors	Accrued income of small investors whose nominal value of holding of securities does not exceed £5,000 may not be taxable.
510	Income Tax & Corporation Tax	Agricultural Buildings Allowances	Capital allowances for expenditure on agricultural buildings. This relief is being phased out and will cease to be available from April 2011.
511	Income Tax & Corporation Tax	Approved profit sharing schemes	Deduction available for payments made to the trustees of an approved profit sharing scheme on or before 5 April 2002.
512	Income Tax & Corporation Tax	Arbitration Convention	Double taxation may be eliminated by an agreement or decision under the Arbitration Convention.

513	Income Tax & Corporation Tax	Authorised unit trusts and open-ended investment companies - reduced rate of tax	The rate of corporation tax in relation to an authorised unit trust or an open-ended investment company for any financial year is the rate at which income tax at the basic rate is charged for the tax year beginning on 6 April in that financial year.
514	Income Tax & Corporation Tax	Capital allowances - 100% first-year allowance for cars with low CO2 emissions	Expenditure on cars with low CO2 emissions is eligible for a first year allowance of 100% in the year of expenditure.
515	Income Tax & Corporation Tax	Capital allowances - 100% first-year allowance for plant or machinery for gas refuelling station	Expenditure on plant or machinery for gas refuelling stations is eligible for a first year allowance of 100% in the year of expenditure.
516	Income Tax & Corporation Tax	Capital allowances - annual investment allowance	Annual Investment Allowance provides 100% income tax/corporation tax relief on qualifying capital expenditure up to a current limit of £100k per annum.
517	Income Tax & Corporation Tax	Capital allowances - assured tenancies	Capital allowances for certain bodies approved under the Assured Tenancy Scheme that ran from 1980 until 1992. Whilst no new expenditure can be incurred, the allowances potentially run for a 25-year period so will remain until 2017.
518	Income Tax & Corporation Tax	Capital allowances - business premises renovation allowance	100% capital allowances for cost or renovating long-term empty or derelict business properties in disadvantaged areas of UK.
519	Income Tax & Corporation Tax	Capital allowances - capital contributions	Capital allowances provisions in relation to capital contributions paid or received.
520	Income Tax & Corporation Tax	Capital allowances - computer software	Plant & machinery capital allowance on expenditure on acquiring a right to use or otherwise deal with computer software.
521	Income Tax & Corporation Tax	Capital allowances - dredging	Capital allowances for capital expenditure on dredging incurred by businesses engaged in the maintenance or improvement of the navigation of a harbour, estuary or waterway.

522	Income Tax & Corporation Tax	Capital allowances - enhanced capital allowances for energy saving technology	Expenditure on certain designated energy-saving and water saving plant and machinery technologies provides up to 100% income tax/corporation tax relief.
523	Income Tax & Corporation Tax	Capital allowances - Enterprise Zones	Capital allowances for expenditure on commercial buildings in Enterprise Zones. This relief has been repealed and will cease to be available from April 2011.
524	Income Tax & Corporation Tax	Capital allowances - flat conversion allowances	100% capital allowances are available for the capital costs of renovating or converting empty space above business premises into flats for rent.
525	Income Tax & Corporation Tax	Capital allowances - gifts of certain assets to charity	Disposal value of plant and machinery is nil where it is by way of a gift to charity.
526	Income Tax & Corporation Tax	Capital allowances - mineral extraction allowances	Capital allowances for capital expenditure on mineral extraction (including oil and gas extraction) covering expenditure such as the acquisition of mineral deposits & rights and exploration & development expenditure etc., at different rates depending on the nature of the expenditure.
527	Income Tax & Corporation Tax	Capital allowances - mining & oil industries	Special capital allowances rules for the mining & oil industries in relation to pre-trading expenditure & decommissioning expenditure etc.
528	Income Tax & Corporation Tax	Capital allowances - plant & machinery	Capital allowances relief for certain capital investment the majority of which is for plant and machinery (some enhanced allowances for specific sectors and activities listed separately).
529	Income Tax & Corporation Tax	Capital allowances - research & development allowances	Expenditure on the capital cost of R&D (including oil and gas exploration) can be relieved at 100%.
530	Income Tax & Corporation Tax	Capital allowances - safety at sports grounds	Expenditure incurred with regard to safety precautions at a sports ground is eligible for capital allowances.

531	Income Tax & Corporation Tax	Capital allowances - ships	Special rules for ships which allow first-year or writing-down allowances to be postponed and claimed later and which also allow balancing charges to be deferred and attributed to qualifying expenditure on another ship.
532	Income Tax & Corporation Tax	Capital allowances - ships and railway assets	Time-limited exemption from the "long-life asset" capital allowances regime (which provides a lower rate of capital allowances than the general rate) for capital expenditure on ships and railway assets. This exemption expires on 31 December 2010.
533	Income Tax & Corporation Tax	Capital allowances - short-life assets	Special capital allowances treatment for expenditure on most items of plant or machinery if pooled separately and disposed of within four years.
534	Income Tax & Corporation Tax	Capital allowances - thermal insulation of buildings	Capital allowances for adding thermal insulation to existing business premises.
535	Income Tax & Corporation Tax	Cemeteries and crematoria	Deduction for certain capital expenditure on land.
536	Income Tax & Corporation Tax	Change in accountancy basis	Spreading over 6 years of any adjustment due to a change in accountancy basis.
537	Income Tax & Corporation Tax	Change of accounting basis	Adjustment expense on a change of accounting basis.
538	Income Tax & Corporation Tax	Charities - income exemption	Exempts various sources of income - including individual and company Gift Aid donations, charitable trading profits, interest etc provided that it is applied for charitable purposes only.
539	Income Tax & Corporation Tax	Charities - small trading exemption	Exemption from income tax and corporation tax for profits of small-scale trades carried on by a charitable trust or company.

540	Income Tax & Corporation Tax	Community Investment Tax Relief	The Community Investment Tax Relief entitles corporation tax or income tax reductions on investments in businesses in or serving disadvantaged areas.
541	Income Tax & Corporation Tax	Company's purchase of its own shares	If certain conditions are met, the purchase of shares is treated as a capital event rather than as a distribution.
542	Income Tax & Corporation Tax	Co-operative associations	Beneficial tax treatment shifts some of the tax burden from the entity to its members, so from corporation tax to income tax.
543	Income Tax & Corporation Tax	Co-operative housing associations and self-build societies	Beneficial tax treatment shifts some of the tax burden from the entity to its members, so from corporation tax to income tax.
544	Income Tax & Corporation Tax	Counselling and retraining expenses	Gives relief to traders for counselling and retraining costs of employees.
545	Income Tax & Corporation Tax	Demergers	Facilitates division of a company's activity to two or more companies in different ownership. Exempts certain distributions from usual distribution treatment.
546	Income Tax & Corporation Tax	Electronic communications incentives	Exemption from income tax and corporation tax for incentives to use electronic communications.
547	Income Tax & Corporation Tax	Employee priority allocations in public share offers	If certain conditions are met, there is no liability in respect of employees receiving a priority allocation.
548	Income Tax & Corporation Tax	Employee Share Ownership Plan trusts	Tax relief is available for payments into employee share ownership plans.
549	Income Tax & Corporation Tax	Exemption for repayment supplement and interest on repayments made by HMRC	Exemption from income tax and corporation tax for repayment supplement and interest on repayments made by HMRC.
550	Income Tax & Corporation Tax	Export Credits Guarantee Department	Gives relief to traders for payments to Export Credits Guarantee Department.
551	Income Tax & Corporation Tax	Fixtures - facility to elect to fix the sale value	On a sale, the seller and purchaser may jointly elect to fix the apportioned sale value of fixtures.

552	Income Tax & Corporation Tax	FOTRA securities – exemption for overseas residents	FOTRA securities – exemption from income tax and corporation tax for income from securities free of tax to residents abroad.
553	Income Tax & Corporation Tax	Futures - gains on commodity and financial futures	Exemption from income tax and corporation tax for gains on commodity and financial futures.
554	Income Tax & Corporation Tax	Futures and options – exemption for authorised unit trusts and pension schemes	Income from futures and options in pension schemes and unit trusts are exempt.
555	Income Tax & Corporation Tax	Gifts of qualifying investments to charity	Relief from income tax/corporation tax for gifts of shares, land etc to charities.
556	Income Tax & Corporation Tax	Gifts of trading stock to charity	No amount is required to be recognised as income if a business gifts trading stock etc to charities.
557	Income Tax & Corporation Tax	Housing associations which are Industrial and Provident Societies	A co-operative housing association can elect that rent receivable from its members is ignored for tax purposes.
558	Income Tax & Corporation Tax	Housing grants	Exemption from income tax and corporation tax for certain housing grants.
559	Income Tax & Corporation Tax	Industrial and Provident Societies	Beneficial tax treatment shifts some of the tax burden from the entity to its members, so from corporation tax to income tax.
560	Income Tax & Corporation Tax	Industrial Buildings Allowances	Capital allowances for expenditure on industrial buildings. This relief is being phased out and will cease to be available from April 2011.
561	Income Tax & Corporation Tax	Insurance policies for sickness and unemployment	Exemption from income tax on payments from employee funded insurance policies
562	Income Tax & Corporation Tax	Landlord's Energy Saving Allowance	The Landlord's Energy Saving Allowance (LESA) is an income tax and corporation tax allowance which landlords can claim against the cost of energy saving items.

563	Income Tax & Corporation Tax	Lease premium relief	Lease premium relief gives annual deduction to traders, intermediate landlords and those using a property from which to carry out their property business who have paid a lease premium on the acquisition of a lease of under 50 years.
564	Income Tax & Corporation Tax	Loss relief - losses on unquoted shares in trading companies	A loss incurred on shares of qualifying trading companies can be set-off against income tax or corporation tax.
565	Income Tax & Corporation Tax	Managed service companies - deemed employment payments in calculating the profits of an intermediary	Specific deduction from trading income for deemed employment payments in calculating the profits of an intermediary, under managed service company rules.
566	Income Tax & Corporation Tax	Miscellaneous income – sale of know-how	Miscellaneous income – sale of know-how, exemptions from charge for gains already brought into tax, and for sales to connected persons.
567	Income Tax & Corporation Tax	Mutual Agreement Procedure	Under the mutual agreement procedure article of the relevant Double Tax Treaty, the foreign fiscal authority and HMRC are required to use their best endeavours to resolve the dispute. Where agreement has been reached relief can be claimed under any provision of the Tax Acts.
568	Income Tax & Corporation Tax	Non-residents with UK representatives	Certain income of non-residents received through UK representatives may not be subject to tax.
569	Income Tax & Corporation Tax	Patent income: relief for contributions	Miscellaneous income – patent income: relief for contributions not made by public bodies nor eligible for tax relief.
570	Income Tax & Corporation Tax	Patent rights sales: spreading of tax charge over 6 years	Miscellaneous income – sale of patent rights: spreading of tax charge over 6 years.
571	Income Tax & Corporation Tax	Patents, designs and trade marks	Gives relief to traders for expenses connected with patents, designs and trade marks.

572	Income Tax & Corporation Tax	Payroll deduction schemes: contributions to agents' expenses	Gives relief to traders for agents expenses in connection with approved payroll deduction scheme.
573	Income Tax & Corporation Tax	Pension scheme contributions - migrant member relief	Mirrors member and employer pension provisions (tax deductible as paid) for contributions to certain overseas pension schemes in respect of individuals coming to work in the UK.
574	Income Tax & Corporation Tax	Pension schemes - double taxation agreements	Provides relief for contributions to overseas schemes in a similar way to member and/or employer contributions to registered pension schemes under specific treaties.
575	Income Tax & Corporation Tax	Pension schemes - employer contributions	Employer pension contributions are tax deductible as paid.
576	Income Tax & Corporation Tax	Pension schemes - transitional corresponding relief	Transitional provisions for pre 6 April 2006 overseas pension schemes to allow tax deductions for contributions to overseas pension schemes, as paid.
577	Income Tax & Corporation Tax	Pre-trading expenditure	Pre-trading expenses incurred within 7 years prior to commencement of trade are treated as occurred on the first day of trading.
578	Income Tax & Corporation Tax	Redundancy payments	Gives relief to traders for redundancy payments to ex-employees.
579	Income Tax & Corporation Tax	Renewals basis for loose tools	Gives relief to traders who incur expenditure on the replacement or alteration of trade tools.
580	Income Tax & Corporation Tax	Research and development expenses	Gives relief to traders for revenue costs of research and development related to the trade (a wider rule than the normal wholly and exclusively rule for trade expenses).
581	Income Tax & Corporation Tax	Research associations, universities etc	Gives relief for payments for certain scientific research.

582	Income Tax & Corporation Tax	Restrictive undertakings	Gives relief to traders for payments made to employees for restrictive undertakings, these would otherwise be capital and not allowable.
583	Income Tax & Corporation Tax	Scholarship income	No liability arises in respect of income from a scholarship if certain conditions are met.
584	Income Tax & Corporation Tax	Scientific research organisations	Exemption for certain non-profit-making associations engaged in research and development which may lead to or facilitate an extension of any class or classes of trade.
585	Income Tax & Corporation Tax	Sea walls	Relief is given for expenditure incurred in making a sea wall or other embankment against the profits of any property business.
586	Income Tax & Corporation Tax	Seconding employees to charity	An employer may claim a deduction from profits for the cost of an employee temporarily seconded to a charity.
587	Income Tax & Corporation Tax	Site preparation expenditure for a waste disposal trade.	Specific deduction from trading income for site preparation expenditure for a waste disposal trade.
588	Income Tax & Corporation Tax	Site restoration payments	Deduction for site restoration payments.
589	Income Tax & Corporation Tax	Tenants under taxed leases	Gives relief to tenants who use land for trade purposes in respect of lease premiums paid.
590	Income Tax & Corporation Tax	Trade unions: investment income applied to provident benefits	Investment income applied to provident purposes exempt from tax.
591	Income Tax & Corporation Tax	Transfer pricing - compensating adjustments	If a transfer pricing adjustment is required, the disadvantaged person's taxable profits may be reduced to the same extent that the advantaged person's profits were adjusted.

592	Income Tax & Corporation Tax	Transfer pricing - compensating adjustments where an intragroup loan is guaranteed	If a transfer pricing adjustment is required on loan interest and the loan is guaranteed, the guarantor may claim a tax deduction for the interest it is deemed to pay on behalf of the borrower.
593	Income Tax & Corporation Tax	Transfer pricing - exemption for dormant companies	Certain dormant companies are exempt from the transfer pricing rules.
594	Income Tax & Corporation Tax	Transfer pricing - exemption for small & medium enterprises	Small and medium enterprises are exempt from the transfer pricing rule unless they fall within one of the exceptions.
595	Income Tax & Corporation Tax	Trustee Savings Banks income from investments with the National Debt Commissioners	Income from ordinary deposits held in the Fund for the Banks for Savings which is managed by the National Debt Commissioners is exempt from tax, so that the ordinary accounts system in practice is free of tax.
596	Income Tax & Corporation Tax	UK representatives - exemptions	Removal of certain entities from charge by declaring them not to be UK representatives.
597	Income Tax & Corporation Tax	Woodlands	Exemption from income tax and corporation tax for commercial occupation of woodlands.
598	Income Tax & Corporation Tax & Capital Gains Tax	Double taxation relief - tax sparing	Any overseas income which is exempt from tax in the overseas country due to special reliefs (to encourage development) will be treated as having suffered the overseas tax.
599	Income Tax & Corporation Tax & Capital Gains Tax	Double taxation relief on foreign income	Unilateral relief is given for tax paid in a country with which the UK does not have a double tax arrangement.
600	Income Tax & Corporation Tax & Capital Gains Tax	Double taxation relief through deduction as an expense	Relief for overseas tax suffered can be claimed as a deduction from income instead of a credit against UK tax.
601	Income Tax & Corporation Tax & Capital Gains Tax	Double taxation relief through underlying relief	If an overseas dividend is paid by a non-UK company underlying tax may be set-off as a credit against UK tax due on the dividend.

602	Income Tax & Corporation Tax & Capital Gains Tax & Stamp Duty Land Tax	EU agencies & staff	The Protocol on Privileges and Immunities of the European Commission has direct effect in UK law and provides that EU agencies and their staff shall be exempt from national tax even if the employees are nationals of that state.
603	Income Tax & Corporation Tax & Capital Gains Tax & Stamp Duty Land Tax	International organisations	International organisations and their staffs are exempt from specified taxes.
604	Income Tax & NICs	Advances to employees of necessary expenses	Advances to employees for necessary expenses totalling £1000 or less is not a taxable benefit.
605	Income Tax & NICs	Benefit - use of vans	There is no benefit on the provision of a company van if private use is restricted.
606	Income Tax & NICs	Benefit of entertainment provided for employees by third parties	Third party entertainment provided to an employee subject to specified conditions is exempt from income tax.
607	Income Tax & NICs	Benefit of living accommodation and associated costs provided to certain groups of employees	Accommodation provided for the performance of the duties or as a result of a special security threat is exempt from income tax.
608	Income Tax & NICs	Benefit of medical expenses paid by employer when employee falls sick when abroad	Exemption from income tax if employer funds foreign medical treatment costs and insurance covering such costs for employees who fall ill when abroad for purpose of performing duties of the employment.
609	Income Tax & NICs	Benefit of repairs to accommodation by reason of employment	Relief from income tax for alterations or repairs to premises by landlord of accommodation provided by reason of a person's employment.
610	Income Tax & NICs	Benefit pursuant to a registered pension scheme	Benefits are disregarded if tax relief on authorised pensions and lump sums is given under s204(1) and Schedule 31 FA 2004.

611	Income Tax & NICs	Car with a CO2 emissions figure: automatic car for a disabled employee	An employee holding a 'disabled person's badge' and who can only drive an automatic car may use the CO2 emissions figure of an equivalent manual car to compute company car benefit.
612	Income Tax & NICs	Cars - automatic cars for disabled employees	An employee holding a 'disabled person's badge' and who can only drive an automatic car may use the list price of an equivalent manual car to compute company car benefit.
613	Income Tax & NICs	Cars for disabled employees	Provision of a company car to a disabled employee under certain conditions is exempt from income tax and NIC.
614	Income Tax & NICs	Company Share Option Plans (CSOP)	A CSOP is a discretionary share option scheme. There is no income tax/NIC on grant or on exercise (as long as the exercise is between 3 and 10 years after the grant).
615	Income Tax & NICs	Council tax paid for certain living accommodation provided for employees	If council tax etc is paid by employer in respect of living accommodation provided for proper or better performance of duties then the payments are exempt from income tax.
616	Income Tax & NICs	Credit tokens used for exempt benefits	Credit tokens provided to obtain specified items are exempt from income tax.
617	Income Tax & NICs	Cycle to work days - provision of meals	Breakfasts provided to cyclists on designated cycle to work days are exempt from income tax and NIC.
618	Income Tax & NICs	Cycles and cyclists' safety equipment	Provision of a cycle for qualifying journeys is exempt from income tax.
619	Income Tax & NICs	Devolved assemblies - overnight expenses	Provides tax relief for accommodation expenses reimbursed to members of the devolved assemblies.
620	Income Tax & NICs	Emergency vehicles	Exemption from income tax on private use of emergency vehicle if it is restricted to on call commuting.

621	Income Tax & NICs	Employee deduction for employee liabilities and indemnity insurance	Provision for deduction from the earnings of an employment is available for payments in connection with the discharge of a liability relating to the employment.
622	Income Tax & NICs	Employer provided travel & subsistence during public transport strikes	Provision of overnight accommodation for the employee during public transport strikes is exempt from income tax.
623	Income Tax & NICs	Employer provided work related training	Provision of work-related training is exempt from income tax.
624	Income Tax & NICs	Employer provision for death or retirement benefit	Provision by the employer of a retirement or death benefit is exempt from income tax.
625	Income Tax & NICs	Employer supported childcare	Relief from income tax for an employee in respect of employer provided care (unlimited), childcare vouchers (currently, up to £55 per week) and directly-contracted childcare (currently, up to £55 per week).
626	Income Tax & NICs	Employer-paid expenses incidental to transfer of asset to employee and of a kind not normally met by transferor	Reimbursement of expenses by employer on the transfer of an asset from employee to employer where the expenses are not normally borne by the transferor is exempt from income tax.
627	Income Tax & NICs	Employment costs relating to disabilities e.g. digital hearing aids	exempts the cost of providing hearing aid or other equipment, services or facilities to a disabled employee as long as purpose is to enable the employee to do their job: the support must come under the terms of the Disability Discrimination Act 1995 or the Access to Work Programme: certain assets are excluded from the exemption.
628	Income Tax & NICs	Employment income - relief for non-travel expenses	A deduction is available against employment earnings for general expenses incurred wholly, exclusively and necessarily in the performance of the duties of the employment.

629	Income Tax & NICs	Employment income - relief for travel expenses	A deduction is available against employment earnings for travel and subsistence expenses which is not ordinary commuting.
630	Income Tax & NICs	Employment income - relief for travel expenses to group companies	A deduction is available against employment earnings for travel expenses incurred in travelling between group employments.
631	Income Tax & NICs	Enterprise Management Incentives (EMI)	If an employee holds options to qualifying EMI shares (maximum £120k) there is no income tax/NICs on grant or on exercise (as long as option not issued at a discount).
632	Income Tax & NICs	Equipment to enable a disabled person to use a car	For income tax purposes, subject to certain conditions, the cost of accessories provided for disabled drivers holding a disabled person's badge is excluded from the calculation of company car benefit.
633	Income Tax & NICs	Eye tests and special corrective appliances for employees who are VDU users	Provision of eye tests to an employee is exempt from income tax.
634	Income Tax & NICs	Foreign travel expenses	A deduction from earnings can be claimed for travel expenses incurred in relation to an overseas employment where the duties are performed outside the UK.
635	Income Tax & NICs	Health screening & medical check ups for employees	An employer can provide their employees with one health-screening and one medical check-up each year without a tax charge arising.
636	Income Tax & NICs	Heavy goods vehicles	Provision of heavy goods vehicle is exempt from income tax as long as it is only for modest private use.
637	Income Tax & NICs	Homeworker's additional housing expenses	Additional household expenses paid by employers to employees incurred in carrying out duties under home working arrangements are exempt from income tax.
638	Income Tax & NICs	Late night taxis	Provision of transport for employee from work to home, is exempt from income tax if late night working conditions are satisfied.

639	Income Tax & NICs	Living accommodation expenses	An employee provided with job- related living accommodation is entitled to limited exemption for expenses connected with the accommodation.
640	Income Tax & NICs	Loan written off after death of employee	No charge arises under the beneficial loans rules where the loan is waived or written off on the death of the employee.
641	Income Tax & NICs	Loans to employees at a fixed rate of interest	Loan at fixed rate of interest is not within the beneficial loans charge if official rate of interest increases in year as long as when the loan was first made the interest paid was at least equal to the interest payable at the official rate.
642	Income Tax & NICs	Loans to employees on ordinary commercial terms	A loan on ordinary commercial terms is not within the beneficial loans charge as long as the loan is available to all potential borrowers.
643	Income Tax & NICs	Loans to employees where interest qualifies for tax relief	A loan for which the interest is eligible as a deduction against trading profits is not within the beneficial loans charge.
644	Income Tax & NICs	Long service awards	Long service awards which meet specific criteria and which do not exceed £50 are exempt from income tax.
645	Income Tax & NICs	Lower-paid employments	Employees earning less than £8,500 per year are not chargeable on most benefits in kind.
646	Income Tax & NICs	Luncheon vouchers	If non-cash meal vouchers are provided to all lower-paid employees, the assessable benefit is reduced by 15 pence for each working day.
647	Income Tax & NICs	Members of parliament - accommodation expenses	Exemption from income tax for reimbursement of accommodation expenses to MPs.
648	Income Tax & NICs	Members of parliament - payments on termination of office	Termination payments to MPs, Ministers and others ceasing to hold office are exempt from Income Tax.
649	Income Tax & NICs	Members of parliament - UK travel and subsistence expenses	UK travel and subsistence expenses of MPs are exempt from income tax.

650	Income Tax & NICs	Members of parliament etc. - European travel expenses	Exemption from income tax where travel expenses are reimbursed to members of Parliament and the devolved assemblies.
651	Income Tax & NICs	Miners' coal and allowances in lieu of coal	The provision of coal or smokeless fuel to an employee who is a colliery worker is exempt from income tax.
652	Income Tax & NICs	Mobile phones provided by employers	The provision of one mobile phone per employee is exempt from income tax.
653	Income Tax & NICs	Non-cash vouchers for exempt benefits	Non-cash vouchers provided to obtain specified items are exempt from income tax.
654	Income Tax & NICs	Non-cash vouchers in connection with taxable cars or vans or exempt heavy goods vehicles	Non-cash vouchers or credit tokens used to obtain goods or services in connection with a taxable car or van, or exempt heavy goods vehicle are exempt from income tax.
655	Income Tax & NICs	Oil and gas workers	Transportation, accommodation and subsistence provided to offshore oil and gas workers are exempt from income tax.
656	Income Tax & NICs	Parking provision and expenses	Exemption from income tax for parking facilities provided for employees at or near the workplace.
657	Income Tax & NICs	Parties and functions	Provision of annual parties and functions for employees where annual cumulative cost does not exceed £150 per head is exempt from income tax and NIC.
658	Income Tax & NICs	Passenger payments	Rate at which employee can be reimbursed for carrying a passenger for business purposes without being subject to income tax.
659	Income Tax & NICs	Payments and benefits connected with taxable cars and vans and exempt heavy goods vehicles	The payment or benefit relating to the discharge of any liability of an employee in connection with a taxable car or van, or an exempt heavy goods vehicle is exempt from income tax.
660	Income Tax & NICs	Pension contributions - disregard for benefits referable to contributions made before 6 April 2006	Transitional provisions for benefits deriving certain pension contributions that were disregarded before 6 April 2006 but which then came into earnings.

661	Income Tax & NICs	Professional subscriptions	For income tax purposes, a deduction can be claimed from the earnings of an employment for specified professional membership fees and annual subscriptions.
662	Income Tax & NICs	Public bus services	Provision of support for a local public bus service (generally available to employees) is exempt from income tax.
663	Income Tax & NICs	Relocation packages provided by employers	Removal benefits and expenses in connection with an employment related change of residence, subject to a limit of £8,000 , are exempt from income tax.
664	Income Tax & NICs	Savings-related share schemes (SAYE)	All employee share option scheme where employees can save between £5 and £250 per month for 3 or 5 years out of net pay. At the end of the period they can take savings in cash plus bonus or use funds to exercise options over shares in the company at a discount of up to 20%. There is no income tax/NICs on grant, and gain on exercise is free of income tax/NICs.
665	Income Tax & NICs	Security expenses	An employee can claim a matching deduction from employer on provision of a personal security asset or service where there is a special threat which arises because of the employment.
666	Income Tax & NICs	Share Incentive Plan (SIP)	A SIP is an all employee share scheme where companies can give employees up to £3,000 free shares per annum. There is no income tax/NIC when shares are awarded or if the shares are withdrawn after 5 years.
667	Income Tax & NICs	Shares in research institution spin-out companies	Income tax and NIC relief for researchers acquiring shares in their own university spin-out company.
668	Income Tax & NICs	Small gifts from third parties	Gifts provided to employees by third parties where the cost of the gifts do not exceed £250 are exempt from income tax.

669	Income Tax & NICs	Sporting or other recreational facilities on employer's premises	Sporting or recreational facilities offered generally to all employees is exempt from income tax.
670	Income Tax & NICs	Student maintenance awards	Exempt from income tax.
671	Income Tax & NICs	Subsidised canteen meals provided for an employer's staff generally	Employer provided meals for employees, subject to location of facility and reasonable scale are exempt from income tax.
672	Income Tax & NICs	Subsistence expenses - overnight stays	Employees who stay away from home overnight and who are reimbursed for incidental expenses incurred will be exempt from income tax on those payments.
673	Income Tax & NICs	Suggestion awards	Suggestion awards made by employees which do not exceed £25 are exempt from income tax.
674	Income Tax & NICs	Transport between home and work for disabled employees	Employer provided transport for home to work commuting to disabled employees is exempt from income tax.
675	Income Tax & NICs	Workplace nurseries	Costs of provision of workplace nurseries exempt from income tax and NIC.
676	Income Tax & NICs	Works transport services	Provision of a works transport service to employment is exempt from income tax.
677	Inheritance Tax	A&M trusts, Bereaved Minor Trusts, 18-25 Trusts, Pre-78 Protective Trusts, Pre-81 Disabled Trusts and Employee Benefit Trusts	Disapplies relevant property trust charges where trusts are one of the type listed.
678	Inheritance Tax	Acceptance in Lieu	Pre-eminent works of art or land/buildings can be offered in settlement of IHT liabilities.
679	Inheritance Tax	Agricultural property relief	Relief from IHT on a transfer of agricultural property.
680	Inheritance Tax	Allowance for other tax liabilities	In calculating the value of a person's estate for IHT allowance may be given against certain other tax liabilities.
681	Inheritance Tax	Alternatively secured pension funds - deferral of charge	Defers the charge to IHT that would otherwise apply to leftover ASP funds.

682	Inheritance Tax	Annual exempt amount (£3,000)	Exempts gifts totalling less than £3,000 a year from IHT.
683	Inheritance Tax	Armed forces - death in service	Estates of those whose deaths occur whilst serving, or as a result of injuries sustained during past service, in the armed forces are exempt from IHT.
684	Inheritance Tax	Armed forces - medals and decorations for gallantry or valour	A decoration awarded for gallantry is excluded property for IHT.
685	Inheritance Tax	Business property relief	Relief from IHT on the transfer of relevant business property.
686	Inheritance Tax	Cash options under approved annuity schemes	Where a cash option under an annuity becomes payable on death under a registered pension scheme, a qualifying non-UK pension scheme or an approved pension scheme it will be excluded for IHT purposes.
687	Inheritance Tax	Changes to the deceased's estate	Confirms that where statute treats an alteration to the distribution of an estate to be read back for IHT purposes, the alteration is not liable to IHT in its own right.
688	Inheritance Tax	Charge on participators in close companies	Where a close company makes a transfer of value which is chargeable on the participators, small amounts (where the apportionment is 5% or less) are ignored.
689	Inheritance Tax	Chevening Estate & Apsley House	IHT does not apply to Apsley House and Chevening Estate.
690	Inheritance Tax	Commorientes (simultaneous deaths)	Beneficial IHT treatment where spouses die at the same instant.
691	Inheritance Tax	Compensation paid to Nazi victims	Excludes from IHT compensation paid to victims of Nazi regime.
692	Inheritance Tax	Conditional exemption	Transfers on death of land of cultural or scientific pre-eminence on condition of reasonable public access are exempt from IHT.
693	Inheritance Tax	Conditional exemption and relevant property trusts	For IHT purposes, the ten-yearly charge does not apply on conditionally exempt property in a relevant property trust.

694	Inheritance Tax	Corporation sole	There is no IHT charge on property to which a person is entitled as a corporation sole.
695	Inheritance Tax	Dispositions allowable for income tax	A disposition is not a transfer of value if it is an allowable deduction for income tax/corporation tax purposes.
696	Inheritance Tax	Dispositions for benefit of employees	Employers contributions by close companies to employee benefit trusts that meet certain conditions are not transfer of value for IHT.
697	Inheritance Tax	Dispositions for maintenance of family	Dispositions made to provide for maintenance of spouses or civil partners, or for the maintenance education or training of children under 18 are outside IHT.
698	Inheritance Tax	Dispositions in respect of pension benefits	Prevents certain dispositions regarding pension benefits being chargeable to IHT.
699	Inheritance Tax	Dispositions in respect of pensions	Employers contributions to pension schemes are not a transfer of value for IHT purposes.
700	Inheritance Tax	Dispositions not intended to provide gratuitous benefit	Dispositions by way of an arm's length transaction not intending to provide gratuitous benefit are not transfers of value and therefore outside IHT.
701	Inheritance Tax	Double charges relief	Prevents a double IHT charge where charges arise under (1) anti-avoidance rules for 'Gifts With Reservations' and (2) PET rules, plus double charge that arises on unwinding a double trust scheme.
702	Inheritance Tax	Double taxation agreements	Double tax relief provisions apply to IHT, and excludes IHT deemed domicile provisions when estate duty DTAs are in point.
703	Inheritance Tax	Estate duty transitional	Estate duty transitional rules preserve surviving spouse relief; sale of reversionary interests, objects of national interest left out of account, exemption of national heritage property for deaths between 13 March 1975 and 6 April 1976.

704	Inheritance Tax	Excluded property	Excludes from IHT property situated outside the UK where the person beneficially entitled to it is domiciled outside the UK or is comprised in settlement made by a person domiciled outside the UK.
705	Inheritance Tax	Exclusion of benefit reserved by donor	In certain specified circumstances the "gift with reservation" provisions do not apply for IHT.
706	Inheritance Tax	Expenses occurred abroad	For IHT purposes, when determining the value of an estate, allowance may be given for administering assets abroad.
707	Inheritance Tax	Failed PETs gifted for national purposes	A failed Potentially Exempt Transfer will be exempt from IHT if it is disposed of to certain bodies.
708	Inheritance Tax	Fall in value relief for transfers within 7 years of death	For IHT purposes this allows a fall in value of gifted property to be taken into account when charging tax on failed PETs.
709	Inheritance Tax	Foreign armed forces pay and moveable property	For IHT purposes, emoluments received by foreign armed forces whilst on UK soil and any moveable property that is situated in the UK by reason of their military service is excluded property.
710	Inheritance Tax	Foreign currency accounts	Foreign currency accounts owned by a person domiciled outside the UK and not resident/ordinarily resident at the time of death are not included in his estate.
711	Inheritance Tax	Foreign-owned works of art	For IHT purposes, the ten-yearly charge does not apply to a foreign owned work of art that is settled property but is only in the UK for display, cleaning or restoration.
712	Inheritance Tax	Funeral expenses	In calculating the value of a person's estate for IHT, allowance may be given against funeral expenses.
713	Inheritance Tax	Gifts for national purposes	Exempts, from IHT, gifts to named bodies to preserve the national heritage, national institutions, universities, government departments, health service bodies, local authorities, and certain libraries.

714	Inheritance Tax	Gifts of land to housing associations	Exempts, from IHT, gifts of land to UK housing associations and registered social landlords.
715	Inheritance Tax	Gifts on marriage and civil partnership	Exempts from IHT, gifts on marriage / civil partnership of £5,000 by a parent, £2,500 by remoter relations and £1,000 in any other case.
716	Inheritance Tax	Gifts to charities	Gifts to charities and property held on trust for charitable purposes are exempt from IHT.
717	Inheritance Tax	Gifts to political parties	Gifts to major political parties are exempt from IHT.
718	Inheritance Tax	Government savings of persons domiciled in the Channel Islands or the Isle of Man	For IHT purposes, certain Government savings products owned by a person domiciled in Channel Islands or Isle of Man are excluded property.
719	Inheritance Tax	Government securities owned by non-United Kingdom domiciled persons	Certain Government securities are excluded from IHT, subject to the owner meeting specified conditions (usually if person is non-UK domiciled).
720	Inheritance Tax	Grant of agricultural tenancy	An agricultural tenancy granted at an arm's length consideration is an exempt transfer for IHT.
721	Inheritance Tax	Heritage maintenance funds	Exempts, from IHT, charges on trusts for property settled for the preservation of the national heritage.
722	Inheritance Tax	Land in habitat schemes	Agricultural property relief is available on land placed in (DEFRA) environmental schemes.
723	Inheritance Tax	Leftover alternatively secured pension funds paid to charity	Exempts the charge to IHT that would otherwise apply to left over ASP funds that are paid to charity.
724	Inheritance Tax	Life tenant becoming entitled to settled property	There is no IHT charge on an interest in possession trust if the life tenant becomes entitled to the trust property.
725	Inheritance Tax	Lloyd's premium trusts	Excludes IHT charge on Lloyd's premium trust funds.

726	Inheritance Tax	Loss on sale relief (buildings)	If an interest in land in a person's estate is sold within three years of death at a lower value than a claim may be made, for IHT purposes, to revise the value at death to the lower value.
727	Inheritance Tax	Loss on sale relief (shares)	If stocks and shares in a person's estate are sold within one year of death at a lower value than a claim may be made, for IHT purposes, to revise the value at death to the lower value.
728	Inheritance Tax	Newspaper and employee trusts	IHT is not charged on certain payments out of Employee and Newspaper trusts.
729	Inheritance Tax	Nil rate band for chargeable transfers not exceeding the threshold (£325,000)	IHT nil rate band for chargeable transfers not exceeding the threshold (£325,000).
730	Inheritance Tax	No gratuitous benefit and grants of agricultural tenancy (temporary charitable trusts)	IHT is not charged on temporary charitable trusts where the disposition does not intend to confer a gratuitous benefit or it is agricultural property.
731	Inheritance Tax	Normal gifts out of income	Exempts gifts (of any amount) from IHT where they are made out of a person's income and does not reduce their standard of living.
732	Inheritance Tax	Open ended investment companies and authorised unit trusts	Holdings in open-ended investment companies & authorised unit trusts are exempt from IHT where the owner is non-UK domiciled.
733	Inheritance Tax	Overseas pensions	Qualifying overseas pensions are excluded from a person's estate for IHT purposes.
734	Inheritance Tax	Payment of income	No IHT charge will arise on a relevant property trust charge if the payment would be treated as income for the recipient.
735	Inheritance Tax	Payment of income (temporary charitable trusts)	IHT is not charged on temporary charitable trusts for payment of income to a non-UK resident person.

736	Inheritance Tax	Pension schemes	An interest in a registered pension scheme, a qualifying non-UK pension scheme or an approved pension scheme which comes to an end on the death of a person is not included in his estate for IHT purposes.
737	Inheritance Tax	Pools payment for football ground improvements	Amounts received for improvement of football grounds are not relevant property for IHT.
738	Inheritance Tax	Pools payment for support for games	Amounts received for support of athletics are not relevant property for IHT.
739	Inheritance Tax	Potentially exempt transfers	Most lifetime gifts attract no charge to IHT when they are made and they become totally exempt from any charge to IHT if the donor survives for more than seven years after the gift is made.
740	Inheritance Tax	Private treaty sales	Allows individuals to sell works of art to certain, listed UK institutions for a price net of IHT - buyer and seller share the saving.
741	Inheritance Tax	Property held on trust for bereaved minors or person aged 18-25	There is no IHT charge on termination of an interest in possession trust if it is then held on trust for a bereaved minor or person aged 18-25.
742	Inheritance Tax	Quick succession relief	The relief mitigates a second IHT charge arising on the same assets due to a death within a short period after a first charge.
743	Inheritance Tax	Reduced rate of tax for relevant property charges	If property has not been relevant property of a trust throughout the 10 year period then the charge is reduced.
744	Inheritance Tax	Reduced rate of tax for temporary charitable trusts charges	IHT is not charged on temporary charitable trusts where the property was excluded property at the relevant time.
745	Inheritance Tax	Registered pension schemes trust charges	IHT is not charged on a relevant property trust where the property is held by a registered pension scheme.
746	Inheritance Tax	Reversionary interests	Certain reversionary interests are excluded from IHT.

747	Inheritance Tax	Reverter to settlor	There is no IHT charge where, on the termination of settlement, the trust funds reverts to the settlor.
748	Inheritance Tax	Reverter to settlor's spouse	There is no IHT charge where on the termination of settlement the trust funds reverts to the settlor's spouse.
749	Inheritance Tax	Scottish agricultural leases	Certain aspects of Scottish agricultural leases are exempt from IHT.
750	Inheritance Tax	Small gifts exemption	Exempts from IHT, gifts of less than £250 to the same person in a year from IHT.
751	Inheritance Tax	Spouse / civil partner relief	Transfer of any asset to a spouse/civil partner is exempt from IHT (a cap applies for gifts to a non-domicile).
752	Inheritance Tax	Taper relief	IHT rate subject to a sliding scale reduction of between 80%-20% for transfers made between 3 and 7 years prior to death.
753	Inheritance Tax	Trade or professional compensation funds	IHT is not charged on a relevant property trust where property is held for trade or professional compensation funds.
754	Inheritance Tax	Transfer to employee trusts	For IHT purposes, transfers to employee trusts are exempt.
755	Inheritance Tax	Transferable nil rate band	Any proportion of nil-rate band unused on the first death is to be added to the surviving spouse's/civil partner's own nil-rate band.
756	Inheritance Tax	Trust property becomes excluded property	No IHT charge will arise where relevant property becomes excluded property.
757	Inheritance Tax	Trust property distributed in first quarter of the year	IHT is not charged where property ceases to be relevant property within 3 months of becoming settled property or on a ten year anniversary.
758	Inheritance Tax	Trustees costs and expenses	Payments (which are relevant property trust charges) for trustees costs or expenses will not result in an IHT charge.
759	Inheritance Tax	Trustees costs and expenses (temporary charitable trusts)	IHT is not charged on temporary charitable trusts for payment of costs and expenses.

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	Disapplies certain trust charges.
761	Inheritance Tax	Unilateral double taxation relief	This is a unilateral relief which provides a credit for equivalent charges levied in other countries, against IHT.
762	Inheritance Tax	Voidable transfers	Where a gift is declared void a claim can be made for repayment of IHT.
763	Inheritance Tax	Waiver of dividends	A waiver of dividend within 12 months before any right has accrued is not a transfer of value for IHT purposes.
764	Inheritance Tax	Waiver of remuneration	A waiver of remuneration is not a transfer of value for IHT purposes.
765	Inheritance Tax	Woodland relief	Election to defer IHT on the value of timber in woodlands until timber is sold.
766	Insurance Premium Tax	Commercial aircraft	A contract of insurance that relates to a commercial aircraft weighing 8,000 kgs or more may not be a taxable insurance contract.
767	Insurance Premium Tax	Commercial ships	A contract of insurance that relates to a commercial ship with a gross tonnage of 15 tons or more may not be a taxable insurance contract.
768	Insurance Premium Tax	Contracts relating to motor vehicles for use by handicapped persons (Motability)	A contract relating to leasing of motor vehicles for use by handicapped persons may not be a taxable insurance contract.
769	Insurance Premium Tax	Contracts relating to the channel tunnel	A contract directly linked to the operation of the channel tunnel shuttle and rail service may not be a taxable insurance contract.

770	Insurance Premium Tax	Export finance related insurance	Contracts relating to credit, exchange losses or the provision of financial facilities may not be taxable insurance contracts.
771	Insurance Premium Tax	Goods in foreign or international transit	A contract relating to goods in foreign transit may not be a taxable insurance contract.
772	Insurance Premium Tax	International railway rolling stock	A contract relating to goods in foreign railway rolling stock may not be a taxable insurance contract.
773	Insurance Premium Tax	Lifeboats and lifeboat equipment	A contract relating to lifeboats and lifeboat equipment may not be a taxable insurance contract.
774	Insurance Premium Tax	Long term business	A contract constituting long term business may not be a taxable insurance contract. It does not apply to contracts entered after 30 November 1993.
775	Insurance Premium Tax	Reinsurance	A contract of reinsurance is not a taxable insurance contract.
776	Insurance Premium Tax	Risks outside the United Kingdom	A contract relating to risks outside the UK is not a taxable insurance contract.
777	Landfill Tax	Bad debt relief	Credit may be available if tax has been paid and a person has suffered a bad debt on the activities.
778	Landfill Tax	Credits	If certain conditions are met, a refund of landfill tax is available.
779	Landfill Tax	Dredging waste "material from water"	To support navigation on inland waterways/in harbours; and prevent flooding.
780	Landfill Tax	Landfill communities fund	Credit may be available if tax has been paid by a person who makes a payment to a body who is concerned with the protection of the environment.
781	Landfill Tax	Mining and quarrying waste	A disposal is not a taxable disposal if it is material resulting from commercial mining operations and meets certain conditions.
782	Landfill Tax	Pet cemeteries	A disposal is not a taxable disposal if it is material consisting of the remains of domestic pets.

783	Landfill Tax	Seabed extraction of sand, gravel and other materials	A disposal is not a taxable disposal if it is the disposal of naturally occurring mineral material.
784	Landfill Tax	Waste from contaminated land	A disposal is not a taxable disposal if it is material removed from contaminated land and certain conditions are met.
785	Landfill Tax	Waste used to restore sites	A disposal is not a taxable disposal if it is qualifying material made at a quarry and meets certain conditions.
786	NICs	52 week disregard for certain posted workers	A non-UK resident person who is temporarily sent to the UK by an employer whose main place of business is outside the UK is exempt from NIC for 52 weeks.
787	NICs	Car fuel	Payments by way of the provision of car fuel which are chargeable to income tax under s149 of ITEPA 2003 are disregarded in the calculation of employed earner's earnings.
788	NICs	Class 1 - Contributions to, and benefits from, registered pension schemes	A payment by way of an employer's payment to a registered pension scheme to which s308(1) applies is disregarded. Also disregarded is any benefit pursuant to a registered pension scheme to which (i) s204(1) of, and Schedule 31 to, the Finance Act 2004 applies; and (ii) s208 or 209 of that Act applies.
789	NICs	Class 1 - Funded unapproved retirement benefit schemes	In calculating Class 1 NICs a payment to fund an unapproved retirement benefit scheme is disregarded.
790	NICs	Class 1 - Payments from employer-financed retirement benefits schemes and employer-financed pension only schemes	If certain conditions are met, the following may be disregarded: (i) a payment by way of a benefit from an employer-financed retirement benefits scheme (paragraph 8(b) in Part 6 (see line 660)); and (ii) a payment by way of pension from an employer-financed pension only scheme (paragraph 9(1)(b) in Part 6 (see line 640)).

791	NICs	Class 1 - Payments to pension previously taken into account in calculating earnings	In calculating Class 1 NICs a payment from an unapproved retirement benefits scheme is disregarded if it has previously been included in the person's earnings.
792	NICs	Class 1 - Payments to pension schemes exempt from UK taxation relief under double taxation agreements	In calculating Class 1 NICs a payment to a pension scheme which is exempt from taxation by provisions in specified double taxation agreements is disregarded.
793	NICs	Class 1 - Superannuation funds to which 615(3) of ICTA 1988 applies	In calculating Class 1 NICs a payment by an employer towards a superannuation fund to which s.615 ICTA applies is disregarded.
794	NICs	Class 1A - Exception re cars made available to disabled employees	Employer is exempt from Class 1A NICs in respect of cars made available to disabled employed earners only for business and home to work travel.
795	NICs	Class 1A - Exemption for prescribed general earnings	Employer is exempt from Class 1A NICs on fees and subscriptions to professional bodies where a deduction is allowed to the employee.
796	NICs	Class 1A - Exemption for prescribed general earnings	No liability to pay Class 1A NICs on payment of holiday pay where prescribed conditions are met. Revoked from 30.10.07 but may continue to have effect until 30.10.12.
797	NICs	Class 1A - Exemption for prescribed general earnings	Employer is exempt from Class 1A NICs on payment to ministers of religion not forming part of their salary.
798	NICs	Class 1A - Exemption for prescribed general earnings	Employer is exempt from Class 1A NICs on assistance by employee with lost/stolen cards paid by an issuer.
799	NICs	Class 1A - Exemption for prescribed general earnings	Employer is exempt from Class 1A NICs on the VAT element of the supply of goods/services provided by employer.

800	NICs	Class 1A - Exemption for prescribed general earnings	Employer is exempt from Class 1A NICs on qualifying travel expenses by employee.
801	NICs	Class 1A - Exemption for prescribed general earnings	No liability to pay Class 1A NICs on relocation expenses which are not removal expenses to which s271 ITEPA 2003 refers, where the relevant change occurred before 6.4.98.
802	NICs	Class 1A - Exemption for prescribed general earnings	Employer is exempt from Class 1A NICs on employee's earnings which are not chargeable to income tax by virtue of ESCs.
803	NICs	Class 1A - Exemption for prescribed general earnings	Employer is exempt from Class 1A NICs on payments made to employees in full time attendance at educational establishments where those payments are not part of their earnings.
804	NICs	Class 1A - Exemption for prescribed general earnings	Employer is exempt from Class 1A NICs on payment for extra cost of living outside the UK to a person in the service of the Commonwealth War Graves Commission or the British Council.
805	NICs	Class 1A - Exemption for prescribed general earnings	Employer is exempt from Class 1A NICs on travel costs incurred at the start or end of an overseas employment.
806	NICs	Class 1A - Exemption for prescribed general earnings	Employer is exempt from Class 1A NICs on travel costs incurred at the start or end of an overseas employment of a non-domiciled employee or their spouse.
807	NICs	Class 1A - Exemption for prescribed general earnings	Employer is exempt from Class 1A NICs on specified payments by way of securities where those payments are not part of their earnings.
808	NICs	Class 1A - Exemption for prescribed general earnings	Employer is exempt from Class 1A NICs on payments of gratuities or offerings which satisfy prescribed conditions.

809	NICs	Class 1A - Exemption for prescribed general earnings	No liability to pay Class 1A NICs on specified pension payments and pension contributions disregarded in the calculation of earnings for earnings-related contributions.
810	NICs	Class 2 - Disregard until residence condition met	Class 2 NICs are not due unless a person is UK ordinarily resident for 26 out of the preceding 52 weeks.
811	NICs	Class 2 - Exception where specified conditions are met	Class 2 NICs are not due in the week a person is in receipt of incapacity benefit etc.
812	NICs	Class 2 - Small Earnings Exception	Class 2 NICs are not due where earnings from self-employment are below a specified amount.
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	Class 4 NICs - 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.
814	NICs	Class 4 - Carry back terminal losses	In calculating the profits for Class 4 NICs for a period, relief is provided for terminal losses carried back to that period.
815	NICs	Class 4 - Carry forward of losses	For class 4 NICs purposes unrelieved trading losses from prior periods can be set off against business profits.
816	NICs	Class 4 - Deferment	Class 4 NICs deferment can be granted where such liability is in doubt.
817	NICs	Class 4 - Disregard for certain profits of trustees	Certain profits of trustees are disregarded for Class 4 NICs.
818	NICs	Class 4 - Exception for certain amounts taxed as trading income	Exception from Class 4 NICs where an amount representing earnings from employment is included in the calculation of profits taxed as trading income.
819	NICs	Class 4 - Exception for divers and diving supervisors	Divers and diving supervisors are exempt from Class 4 NICs.
820	NICs	Class 4 - Exception for non-residents and persons over pensionable age	Pensioners and non-UK resident persons are exempt from Class 4 NICs.

821	NICs	Class 4 - Offset of trade losses	Trading losses taken into account to reduce income on which Class 4 NICs are chargeable.
822	NICs	Class 4 - Personal reliefs	Class 4 NICs are not payable on amounts on which personal reliefs are available under Chap 1 Part VII of ICTA 1988; Chaps 2 & 3 of Part 3 & s 457- 459 ITA 2007.
823	NICs	Class 4 - Relief for interest	Relief given for payments under s353 of ICTA 1988 in so far as tax relief given.
824	NICs	Class 4 - s384 and 349(1) annuities reliefs	Availability of tax relief on annuities.
825	NICs	Class 4 -Exception for earnings from employed earner's employment	Exception from Class 4 NICs, on application, in relation to earnings from employment (i.e. on which Class 1 NICs have been paid) but which are chargeable to tax as trading income.
826	NICs	Class 4 -Exception for persons under 16	Exception from Class 4 NICs for people under the age of 16 at the beginning of the relevant year of assessment.
827	NICs	Contracted-out rebate occupational schemes:	Lower rate of NIC paid for employers / employees with company pension schemes.
828	NICs	Disregard for airmen not resident or domiciled in UK	An airman not UK domiciled nor with a place of residence in the UK is not liable to Class 1 NICs.
829	NICs	Disregard for benefits from a FURBs where attributable to payments made before 6 April 1998	Transitional provisions disregarding benefits attributable to FURBS before 6/4/1998.
830	NICs	Disregard for certain apprentices and students coming to the UK	Class 1 NICs are not payable by a person (under 25) who is employed in the UK during a vacation but is in full-time studies outside the UK .
831	NICs	Disregard for certain payments made to HM forces	In calculating Class 1 NIC payments in respect of Emergency Service grants or specified allowances are disregarded.
832	NICs	Disregard for employer contribution to which paragraph 2 of Schedule 33 applies	In calculating Class 1 NICs a payment by an employer towards a registered pension scheme is disregarded if it is subject to a benefit charge.

833	NICs	Disregard for employers contributions to which article 15(2) of the Taxational Pension schemes (Transitional Provisions) Order 2006 applies - and benefits referable to those contributions	Disregard for certain schemes given transitional relief under 2006 pension changes for corresponding schemes.
834	NICs	Disregard for payments from holiday pay schemes	Restricted to construction industry until October 2012 when disregard ends.
835	NICs	Disregard for payments subject to unauthorised payment charge	In calculating Class 1 NICs a payment by employer towards a registered pension scheme is disregarded if it is subject to an unauthorised payment charge.
836	NICs	Disregards for certain persons employed in connection with armed forces	In calculating Class 1 NICs, payments to certain people who entered the naval force overseas are disregarded.
837	NICs	Exemptions under bi-lateral agreements made with other countries	Persons exempt from NICs under agreements made with foreign governments further to s 179 SSAA 1992 and other Acts.
838	NICs	Exemptions under EC Treaty and regulations	Certain persons are exempt from NICs under provisions in EC Treaty and regulations.
839	NICs	Lower earnings limit	There is a lower earnings limit below which Class 1 NICs are not payable.
840	NICs	Lower profits limit	There is a lower earnings limit below which Class 4 NICs are not payable.
841	NICs	Mileage allowance payments: cycles	Defined mileage allowance payments in respect of a cycle, up to a prescribed maximum (the qualifying amount), are disregarded in the calculation of an employed earner's earnings.
842	NICs	Payments as reward for assistance with lost or stolen credit cards	Reward payment issued by card issuer for identification and/or recovery of lost or stolen cards.
843	NICs	Payments to mariners to be disregarded	In calculating Class 1 NICs, payments to mariners are disregarded.

844	NICs	Personal and stakeholder pensions	In calculating Class 1 NICs, payments to personal and stakeholder pensions are disregarded.
845	NICs	Primary threshold	Point at which earnings become liable for employee main rate NICs.
846	NICs	Rebates deducted at source by employers	Not administered by HMRC?
847	NICs	Rebates paid by the Government direct to the scheme	Not administered by HMRC?
848	NICs	Reduced contributions for self-employed not attributable to reduced benefit eligibility (constant cost basis)	Not administered by HMRC?
849	NICs	Reduced rate of primary Class 1 NICs otherwise payable at the main primary percentage	Certain married women and widows are liable to pay Class 1 NICs at a reduced rate.
850	NICs	Redundancy payment	Redundancy payments are disregarded for the purposes of calculating NIC liabilities.
851	NICs	Relevant motoring expenditure	In calculating Class 1 NICs, payments of defined relevant motoring expenditure, up to a prescribed maximum, are disregarded.
852	NICs	Secondary threshold	Point at which earnings become liable for employer main rate NICs.
853	NICs	Small earnings exemption	Point below which exemption from Class 2 NICs can be sought.
854	NICs	Tips & gratuities	In calculating Class 1 NICs, subject to certain conditions, tips paid to staff are disregarded.
855	NICs	Upper accrual point	Point at which earnings cease to be included in state second pension calculations and at which entitlement to contracted-out rebates cease.
856	NICs	Upper earnings limit	Point at which earnings become liable for employee additional rate NICs and earnings cease to be relevant for all contributory benefit entitlements.

857	NICs	Upper profits limit	Point at which liability for Class 4 NICs arises at the additional rate.
858	NICs	Van fuel	In calculating Class 1 NICs, payments of van fuel chargeable under s160 ITEPA 2003 is disregarded.
859	Petroleum Revenue Tax	Cross field allowance	Up to 10% of certain expenditure in one field can be relieved against income of another field.
860	Petroleum Revenue Tax	Exemption for gas sold to British Gas under pre-July 1975 contracts	Oil, consisting of gas sold to British Gas under a pre-July 1975 contract may be exempt from PRT.
861	Petroleum Revenue Tax	Long term assets	Expenditure on specified long-term assets can be wholly relieved in year of expenditure.
862	Petroleum Revenue Tax	Oil allowance	An oil allowance should result in PRT not being levied on small (economically marginal) fields.
863	Petroleum Revenue Tax	Relief for abortive exploration expenditure	Abortive exploration expenditure (before 16 March 1983) is an allowable relief.
864	Petroleum Revenue Tax	Relief for exploration and appraisal expenditure	Exploration and appraisal expenditure (whether capital or not) is an allowable relief.
865	Petroleum Revenue Tax	Relief for research expenditure	Research expenditure is an allowable relief.
866	Petroleum Revenue Tax	Safeguard	Tax payable by a participator within specified profit levels may be restricted.
867	Petroleum Revenue Tax	Supplement	In calculating profits there may be enhanced relief for qualifying expenditure.
868	Petroleum Revenue Tax	Tariff receipts allowance	Under specified circumstances the amount of the tariff receipts allowance assessable to tax can be reduced.
869	Petroleum Revenue Tax	Tax exempt tariff receipts	Certain specified tariff receipts are exempt from tax.
870	Petroleum Revenue Tax	Unrelieved field loss	Unrelieved losses from an abandoned field can be set-off against a profitable field for PRT.
871	Stamp Duty	Bearer instruments issued outside of UK in respect of a loan stock which is expressed in non-sterling currency	No stamp duty charge on issue or transfer of bearer instrument in respect of loan stock expressed in a foreign currency.

872	Stamp Duty	Bearer instruments relating to stock expressed in non-sterling currency	No stamp duty charge on issue or transfer of stock instrument expressed in a foreign currency.
873	Stamp Duty	Certain leases granted by registered social landlords	Stamp duty is exempt on certain leases granted by registered social landlords.
874	Stamp Duty	Certain transfers of joint boards or joint committees of local authorities	Stamp duty is exempt for certain transfers to joint boards or joint committees of local authorities under the Public Health Act 1936 or the Local Government (Scotland) Act 1947.
875	Stamp Duty	Death: varying dispositions, and appropriations	Stamp duty is exempt if within 2 years of a person's death an instrument varies the dispositions.
876	Stamp Duty	Dematerialisation of shares	Stamp duty is not chargeable on instrument effecting transfer from paper form to being held electronically.
877	Stamp Duty	Demutualisation of insurance companies	Stamp duty is exempt on a relevant transfer on the demutualisation of an insurance company.
878	Stamp Duty	Disadvantaged area relief (DAR)	Stamp duty is exempt on land transactions in certain areas (before the introduction of SDLT in 2003).
879	Stamp Duty	Exempt Instruments	The Stamp Duty (Exempt Instruments) Regulations 1987 exempts specified life policies.
880	Stamp Duty	Exemption for certain assignments by seamen	Stamp duty is exempt on certain assignments by seamen.
881	Stamp Duty	Exemption for low value transactions	Stamp duty is exempt on a transfer of stock if the consideration does not exceed £1,000.
882	Stamp Duty	Group relief	Stamp duty is not chargeable on transfer of property between group companies.
883	Stamp Duty	Group relief (leases)	Leases between group companies are exempt from stamp duty.
884	Stamp Duty	Incorporation of limited liability partnerships	Stamp duty is exempt on an instrument to transfer property, by partners, to a LLP as long as the partners and members of the LLP are the same persons.

885	Stamp Duty	Instruments relating to National Savings	Stamp duty is exempt on instruments related to the National Savings Committee or Scottish Savings Committee.
886	Stamp Duty	Issue of bearer instruments by Inter-American Development Bank	Stamp duty is exempt on the issue of instruments by the Inter-American Development Bank.
887	Stamp Duty	Issue/transfer of securities issued by designated international organisations	Stamp duty is exempt on the issue of stock by designated international organisations.
888	Stamp Duty	Loan capital	Stamp duty is not chargeable on loan capital.
889	Stamp Duty	Maintenance funds for historic buildings	Stamp duty is exempt on property leaving maintenance funds for historic buildings if it would also be exempt from an IHT charge.
890	Stamp Duty	Nationalisation schemes	Stamp duty is exempt on documents connected with nationalisation schemes.
891	Stamp Duty	Overseas branch register	Does not charge shares registered on a UK company's overseas branch register - avoids potential double charge in overseas territory and UK.
892	Stamp Duty	Partial relief for company acquisitions	Stamp duty rate reduced to 0.5% for certain company acquisitions. Relief not currently applicable as current stamp duty rate is 0.5%. Would only apply if current rate were increased.
893	Stamp Duty	Reconstruction and acquisition relief	Stamp duty is exempt where an acquiring company acquires the shares of a target company under a scheme of reconstruction.
894	Stamp Duty	Relief for composition agreements	Stamp duty is exempt on a transfer of stock if the transferee is a recognised investment exchange and the transfer was made between the Commissioners and the investment exchange under an agreement in force.

895	Stamp Duty	Relief for transfers under specified legislation	Relieves various transfers under, e.g. Barracks Act 1890, Chequers Estate Act 1917, Chevening Estate Act 1959, Industry Act 1980, Highways Act 1980, Airports Act 1986, Building Societies Act 1986, Friendly Societies Act 1992, Merchant Shipping Act 1995, Education Reform Act 1998, National Heritage Act 1980. Broadly these acts provide for relief from stamp duty for specified transfers undertaken by public and national bodies. For example, where the activities of one body are transferred to a new body.
896	Stamp Duty	Renounceable letters of allotment	Stamp duty is exempt on renounceable letters of allotment or letters of rights.
897	Stamp Duty	Shared ownership transactions	Applies to land transactions that took place before the introduction of SDLT (01/12/2003).
898	Stamp Duty	Sub-sale relief	On a sub-sale the duty to be charged on all instruments cannot exceed the amount payable in respect of the principal instrument.
899	Stamp Duty	Substitute bearer instruments	Stamp duty is not chargeable on substitute instruments.
900	Stamp Duty	Testaments, testamentary interests etc	Stamp duty is exempt on testaments, testamentary instruments and dispositions mortis causa in Scotland.
901	Stamp Duty	Transfer in relation to winding up of companies/individual insolvency	In the case of a winding up certain documents are exempt from stamp duty.
902	Stamp Duty	Transfer of certain bearer shares	Stamp duty is exempt on a stock instrument issued in a non-UK currency.
903	Stamp Duty	Transfers in connection with divorce or dissolution of civil partnership	Stamp duty is exempt on a transfer in connection with a divorce or dissolution of civil partnership.
904	Stamp Duty	Transfers in relation to harbour reorganisation schemes	Stamp duty is exempt on any transfers in respect of harbour reorganisation schemes.

905	Stamp Duty	Transfers in relation to ships and vessels	Stamp duty is exempt on the transfer of any ship or vessel.
906	Stamp Duty	Transfers of building society "shares"	As building societies do not have a share capital they cannot issue shares. They therefore issue permanent interest bearing shares (PIBs) which are debt rather than equity instruments.
907	Stamp Duty	Transfers of government stock	Stamp duty is exempt on the transfer of government or parliamentary stock.
908	Stamp Duty	Transfers of International Bank stock	Stamp duty is exempt on transfers of International Bank stock.
909	Stamp Duty	Transfers of stock guaranteed by HM Treasury	Stamp duty is exempt on transfers of stock guaranteed by HM Treasury.
910	Stamp Duty	Transfers of units in a unit trust or shares in an OEIC	Stamp duty is exempt on a transfer relating to a unit under a unit trust scheme.
911	Stamp Duty	Transfers relating to nuclear transfer schemes	Stamp duty is exempt on a nuclear transfer scheme.
912	Stamp Duty	Transfers to a Minister of the Crown	Any conveyance, transfer or lease made to a Minister of the Crown is exempt from stamp duty.
913	Stamp Duty	Transfers to registered social landlords	Stamp duty is exempt on transfer of land to registered social landlords.
914	Stamp Duty	Visiting forces and allied headquarters	Stamp duty is exempt in relation to any visiting force of a designated country (up to 2003).
915	Stamp Duty	Warrants to purchase Government stock	Stamp duty is exempt when an option to acquire or dispose of government stock is transferred.
916	Stamp Duty Land Tax	Acquisition by bodies established for national purposes	Exemption from SDLT for certain acquisitions by bodies established for national purposes e.g. The trustees of the Natural History Museum.
917	Stamp Duty Land Tax	Acquisition Relief	Exemption from SDLT where land is transferred between companies in the same group as part of a reconstruction or acquisition.

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	Exemption from SDLT for purchases by property traders of residential property from the personal representatives of a deceased or from an individual where a chain of transactions has broken down.
919	Stamp Duty Land Tax	Alternative Finance Investment Bonds	Exemption from stamp duty land tax for certain transactions relating to underlying assets relating to land.
920	Stamp Duty Land Tax	Alternative property finance	Stamp duty is exempt on financial products, e.g. mortgages, that are structured to comply with Islamic law (Sharia) will result in a number of land transaction on which SDLT is chargeable, even though there is essentially only one sale.
921	Stamp Duty Land Tax	Alternative property investment bonds ("sukuk")	Exemption from additional charges to SDLT on the issue of certain Sharia compliant property investment bonds are issued.
922	Stamp Duty Land Tax	Assents and appropriations by personal representatives	A person is exempt from SDLT where he has acquired property under the will or intestacy of a deceased person.
923	Stamp Duty Land Tax	Certain acquisitions by registered social landlords	Stamp duty is exempt on land acquired by registered social landlords.
924	Stamp Duty Land Tax	Collective enfranchisement by leaseholders	Relief from SDLT where leaseholders of flats act together to purchase the freehold.
925	Stamp Duty Land Tax	Compliance with planning obligations	Exemption from SDLT where a land transaction is entered into on order to comply with a planning obligation.
926	Stamp Duty Land Tax	Compulsory purchase facilitating development	Exemption from SDLT for compulsory purchase of land designed to facilitate development by a person other than the acquiring authority.
927	Stamp Duty Land Tax	Crofting community right to buy (applies in Scotland only)	Relief on the purchase of two or more crofts under the crofting community right to buy.
928	Stamp Duty Land Tax	Demutualisation of a building society	Exemption from SDLT on a land transaction occurring on the demutualisation of a building society.

929	Stamp Duty Land Tax	Demutualisation of an insurance company	Exemption from SDLT on a land transaction occurring on the demutualisation of an insurance company.
930	Stamp Duty Land Tax	Diplomatic premises relief	Relief from SDLT for certain purchases of diplomatic and consular premises.
931	Stamp Duty Land Tax	Disadvantaged area relief (DAR)	Exemption from SDLT for transfers of residential property in designated disadvantaged areas where the consideration does not exceed £150,000.
932	Stamp Duty Land Tax	Exempt interests in land	Exemption from SDLT for certain "exempt interests" including mortgages and other security interests, licences to occupy land certain interests held by financial institutions.
933	Stamp Duty Land Tax	Exemption for transfers of land and property where consideration does not exceed the £125,000/£150,000 threshold	Stamp duty charge is nil where land transferred is below a specified limit.
934	Stamp Duty Land Tax	First time buyers' relief	Exemption from SDLT for first time buyers (as defined) of residential property where consideration does not exceed £250,000 and the date of purchase is between 25 March 2010 and 24 March 2012.
935	Stamp Duty Land Tax	Grants of certain leases by registered social landlords	Exemption from SDLT where certain leases are granted by registered social landlords.
936	Stamp Duty Land Tax	Group relief	Relief applies where land is transferred and there is no change in the overall ownership of the company and the land.
937	Stamp Duty Land Tax	Incorporation of limited liability partnership (LLP)	Exemption from SDLT where an interest in land is transferred by a partner in an LLP to an LLP in connection with its incorporation.
938	Stamp Duty Land Tax	Overlap relief	Exclusion from rent paid in an overlap period where a further lease has been granted.

939	Stamp Duty Land Tax	Part exchange relief	Exemption from SDLT for acquisitions of residential property by developers or property traders in part exchange for a new residential property.
940	Stamp Duty Land Tax	Public Finance Initiatives and Public Private Partnership	Exclusions from "chargeable consideration" for SDLT purposes for certain exchanges or works or service provided under PFI/PPP initiatives.
941	Stamp Duty Land Tax	Relief for amalgamations, etc of mutual bodies	Relieve transfers on: amalgamation or transfer of engagements of friendly societies and building societies.
942	Stamp Duty Land Tax	Relief for certain transfers to specified bodies such as NHS Trusts and Heritage Bodies	Exemption from SDLT for transfers of land to certain specified bodies e.g. NHS trusts, and heritage bodies.
943	Stamp Duty Land Tax	Relief for purchase or lease of headquarters of sovereign bodies and international organisations	Exemption from SDLT for the purchase or lease of headquarters of sovereign bodies and international organisations.

944	Stamp Duty Land Tax	Relief for transfers to health service bodies	Relieves transfers to NHS Trusts, NHS Foundation Trusts, Primary Care Trusts, NI Health and Social Services Trusts and Local Health Boards.
945	Stamp Duty Land Tax	Relief for transfers under specified legislation	Relief from SDLT is provided for in a number of non-HMRC acts. Broadly these provide relief for specified transactions undertaken by public and national bodies in relation to reorganisation and transfer schemes.
946	Stamp Duty Land Tax	Relocation of employment	Exemption from SDLT on a purchase of residential property by an employer where an employee needs to change residence due to relocation of his employment.
947	Stamp Duty Land Tax	Right to buy transactions	Relief is provided from SDLT for right to buy schemes operated by housing associations.
948	Stamp Duty Land Tax	Sale and leaseback relief	Exemption from SDLT for the leaseback element of a sale leaseback arrangement.
949	Stamp Duty Land Tax	Shared ownership	Relief is provided from SDLT for shared ownership schemes operated by housing associations.
950	Stamp Duty Land Tax	Subsale relief	Where A contracts to purchase land from B, but sells it on to C before the completion of the former contract, there will only be one land transaction to prevent a double charge to SDLT.
951	Stamp Duty Land Tax	Transfer in consequence of reorganisation of parliamentary constituencies	Exemption from SDLT where a local constituency association transfers land or property to another as a result of a reorganisation of parliamentary constituencies.
952	Stamp Duty Land Tax	Transfer involving public bodies	Transfers involving public bodies may be exempt from stamp duty if HM Treasury so provide.
953	Stamp Duty Land Tax	Transfers for no consideration	Exemption from SDLT for land transactions where there is no chargeable consideration e.g. gifts.

954	Stamp Duty Land Tax	Transfers in connection with divorce or dissolution of civil partnership	Exemption from SDLT for transactions between parties in connection with divorce or dissolution of a civil partnership.
955	Stamp Duty Land Tax	Transfers to charities	Stamp duty is exempt on land acquisitions by charities.
956	Stamp Duty Land Tax	Variations of testamentary dispositions	Exemption from SDLT of testamentary dispositions after death.
957	Stamp Duty Land Tax	Visiting forces exemption	Exemption from stamp duty for members of visiting armed forces of designated countries.
958	Stamp Duty Land Tax	Zero carbon homes relief	Exemption from up to £15,000 SDLT for new zero carbon homes.
959	Stamp Duty Reserve Tax	Certain transfers between a manager of a unit trust and a unit holder	Exemption from SDRT on the transfer of a unit under a unit trust scheme to or from the managers of the scheme.
960	Stamp Duty Reserve Tax	Exemption for UK depositary interests in foreign securities	Exemption from SDRT for UK depositary interests in foreign securities.
961	Stamp Duty Reserve Tax	Exemption for units in a unit trust	No SDRT is chargeable where trustees of a unit trust are resident outside of UK and no UK unit register is maintained or trust property can only be invested in exempt investments.
962	Stamp Duty Reserve Tax	Exemption of securities transferable by means of a non-UK bearer instrument	Exemption from SDRT agreements to transfer securities by a non-UK bearer instrument.
963	Stamp Duty Reserve Tax	In specie redemption of units/OEIC shares	Exemption from SDRT for in specie redemption of units in unit trusts.
964	Stamp Duty Reserve Tax	Interests in depositary receipts	Exemption from SDRT for interests in depositary receipts for securities.
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.	Prevention of a double charge to SDRT on the issue of shares by an acquiring company where the target shares are held under a depositary receipt system.
966	Stamp Duty Reserve Tax	Issuing house exemption	Exemption from SDRT for agreements to transfer certain securities via an issuing house which will offer the securities to the public.

967	Stamp Duty Reserve Tax	Northern Ireland Electricity: Transfer scheme	Exemption from SDRT for transfers made under a statutory reorganisation of Northern Ireland Electricity.
968	Stamp Duty Reserve Tax	Purchases by charities	Exemption from SDRT for agreements to transfer securities to charities.
969	Stamp Duty Reserve Tax	Purchases by recognised intermediaries	Exemption from SDRT.
970	Stamp Duty Reserve Tax	Purchases under stock borrowing and sale and repurchase arrangements	Exemption from SDRT.
971	Stamp Duty Reserve Tax	Replacement of securities held under a depositary receipt scheme or clearance service	Prevention of a double charge to SDRT for replacement of securities held under a depositary receipt scheme or clearance service.
972	Stamp Duty Reserve Tax	SDRT exemption for transfers exempt from stamp duty	Exemption of certain securities that are exempt from stamp duty from SDRT.
973	Stamp Duty Reserve Tax	Surrender and transfer of units/OEIC shares where no consideration given	Exemption from SDRT on the surrender of a unit to the managers of a scheme and the subsequent transfer to a new owner where no consideration is given.
974	Stamp Duty Reserve Tax	Surrender of shares in an Individual Pension Account	Exemption from SDRT on the surrender of shares in an Individual Pension Account.
975	Stamp Duty Reserve Tax	Transfers of securities issued or raised by non-UK companies	Exemption from SDRT of securities in companies not incorporated in the UK, unless they are registered in the UK.
976	Stamp Duty Reserve Tax & Stamp Duty	Amalgamation of an authorised unit trust with an OEIC	Exemption from stamp duty on instruments transferring property on the amalgamation of an authorised unit trust with an open-ended investment company.
977	Stamp Duty Reserve Tax & Stamp Duty	Charities exemption	Exemption from stamp duty on grants, transfer etc to charities and from SDRT on agreements to transfer securities to charities.
978	Stamp Duty Reserve Tax & Stamp Duty	Clearing relief	Provision ensuring that there is no double charge to stamp duty/ SDRT on transactions through investment exchanges and clearing houses.

979	Stamp Duty Reserve Tax & Stamp Duty	Conversion of an authorised unit trust to an OEIC	Exemption from stamp duty on instruments transferring property on the conversion of an authorised unit trust to an open-ended investment company.
980	Stamp Duty Reserve Tax & Stamp Duty	Exemption for sale or transfer of shares held in company Treasury account	Exemption from SDRT on agreements to transfer shares in a company that are held by the company (e.g. as Treasury shares).
981	Stamp Duty Reserve Tax & Stamp Duty	Exemption in relation to approved share incentive plans (SIPs)	Exemption from SDRT on instruments transferring certain shares are transferred by the trustees of an approved share incentive plan to an employee.
982	Stamp Duty Reserve Tax & Stamp Duty	Intermediary relief	Exemption from stamp duty on instruments transferring stock to intermediaries.
983	Stamp Duty Reserve Tax & Stamp Duty	Mergers of authorised unit trusts	Exemption from Stamp Duty/ SDRT on instruments transferring property as the result of the merger of authorised unit trusts.
984	Stamp Duty Reserve Tax & Stamp Duty	Repurchase and stock lending relief	Exemption from Stamp Duty on instruments transferring stock in repurchases and stock lending transactions.
985	Stamp Duty Reserve Tax & Stamp Duty	Transfer of securities between two clearance services	Exemption from double charge to SDRT on instruments transferring securities between clearance services.
986	Stamp Duty Reserve Tax & Stamp Duty	Transfer of securities between two depositary receipts issuers	Exemption from double charge to SDRT on instruments transferring of securities between depositary receipt issuers.
987	Stamp Duty Reserve Tax & Stamp Duty	Transfers between depositary receipt systems and clearance services	Exemption from double charge to SDRT on instruments transferring of securities between depositary receipt and clearance systems.
988	VAT	Bad debt relief	Relief can be claimed in specific circumstances for unpaid VAT by a business that, having provided goods or services has incurred a bad debt.

989	VAT	Bank notes	Zero rating on the issue or reissue of bank notes by the Bank of England, as well as Scottish and Northern Ireland bank notes.
990	VAT	Betting and gaming and lottery duties	Exemption from VAT for betting, playing games of chance or taking part in a lottery.
991	VAT	Books, newspapers and magazines & printed material	Zero rates apply to supplies of books, newspapers and other printed material.
992	VAT	Burial and cremation	Exemption from VAT for burial and cremation services.
993	VAT	Caravans and houseboats	Zero rating of certain caravans and houseboats.
994	VAT	Central Government, Health Authorities and NHS Trusts of VAT incurred on contracted-out services under the s41 (3) refund scheme	Refund of VAT incurred on certain supplies by government departments (including health authorities and NHS trusts), where the supply does not amount to carrying on a business.
995	VAT	Certain residential conversions and renovations	Reduced rate of VAT on supplies of services relation to residential conversions, and renovations and alterations of residential properties that have been unoccupied for at least 3 years.
996	VAT	Charity buildings	Refunds of VAT may be available to a charity involved in a self build project of a building for use for a charitable purpose.
997	VAT	Children's clothing	Zero rating applies to supplies of children's clothes.
998	VAT	Children's car seats	Reduced rate of VAT on supplies of children's car seats.
999	VAT	Construction of new dwellings (includes refunds to DIY builders)	Zero rates apply to the construction of new dwellings.
1000	VAT	Construction of relevant residential buildings	Zero rating of the construction of residential property or buildings to be used for residential or charitable purposes.
1001	VAT	Contraceptive products	Reduced rate of VAT on contraceptive products.
1002	VAT	Cultural admission charges	Exemption from VAT of entry charges by a public body to museums, galleries etc.

1003	VAT	Cycle helmets	Zero rating applies to supplies of cycle helmets.
1004	VAT	Domestic fuel and power	Reduced rate of VAT on supplies of domestic fuel and power.
1005	VAT	Domestic passenger transport	Zero rating applies to the transport of passengers where the mode of transport takes more than 10 passengers, by Post Bus or on the UK portion of scheduled flights.
1006	VAT	Drugs and supplies on prescription	Zero rating applies to drugs dispensed by a pharmacist for personal use.
1007	VAT	Energy-saving materials	Reduced rate of VAT on supplies of services to install energy saving materials in residential buildings or buildings for use for a charitable purpose.
1008	VAT	Finance and insurance	Exemption from VAT for insurance and reinsurance transactions, as well as certain financial services.
1009	VAT	Financial services	Exemption from VAT of certain financial services.
1010	VAT	Food	Zero rating applies to the majority of supplies of food and drink unless in the supply of catering services.
1011	VAT	Fund raising events by charities and other qualifying bodies	Exemption from VAT of fundraising events by charities and other qualifying bodies.
1012	VAT	Health services	Exemption from VAT for the supply of services, including the provision of medical care by certain registered health professionals.
1013	VAT	Imports, exports etc	Zero rating applies to supplies in connection with international collaboration defence projects.
1014	VAT	International passenger transport (UK portion)	Zero rating applies to the UK portion of the international transport of passengers on scheduled flights.
1015	VAT	International services	Zero rating applies to work on goods acquired or temporarily imported into the UK and destined for subsequent export.
1016	VAT	Investment gold	Exemption from VAT for supplies of investment gold or certain rights over investment gold.

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)	Refund by HMRC of VAT incurred on non-business activities by local authorities and public bodies.
1018	VAT	Low value consignment relief	Relief from VAT on certain items imported in to UK not exceeding £18 in value.
1019	VAT	Northern Ireland Government bodies of VAT incurred on non-business purchases under the s99 refund scheme	Refund by HMRC of VAT to the Government of Northern Ireland charged on supplies of goods or services to or on imports of goods by the Government of Northern Ireland.
1020	VAT	Postal services	Exemption from VAT for the provision of services by the Royal Mail.
1021	VAT	Private education	Exemption from VAT for private education.
1022	VAT	Protected buildings	Zero rating on the reconstruction of or alterations to a protected building.
1023	VAT	Rent on domestic dwellings	Exemption from VAT for rent paid on residential property.
1024	VAT	Sale of donated goods	Zero rating of donated goods sold by charities.
1025	VAT	Sales of empty homes	Zero rating of sales of empty residential property.
1026	VAT	Sea rescue equipment	Zero rating of lifeboats, sea rescue equipment, and repairs and maintenance of lifeboat stations meeting the direct needs of the lifeboat.
1027	VAT	Ships and aircraft above a certain size	Zero rating applies to supply, repair and maintenance of qualifying ships and aircraft, as well as to the supply of relevant safety equipment.
1028	VAT	Small traders below the turnover limit for VAT registration	Exception from compulsory registration for VAT for traders with taxable supplies below the registration threshold.

1029	VAT	Smoking cessation products	Reduced rate of VAT on products designed to help people give up smoking.
1030	VAT	Sport, sports competitions and physical education	Exemption from VAT for entry fees for competitions involving sports or physical education.
1031	VAT	Subscriptions to trade unions, professional and other public interest bodies	Exemption from VAT for subscriptions due to certain public interest bodies including trade unions and professional bodies.
1032	VAT	Supplies of commercial property	Exemption from VAT for the grant of interests in or rights over property and licences to occupy property (subject to certain exceptions).
1033	VAT	Supplies of goods where input tax cannot be recovered	Exemption from VAT on goods supplied where the input tax cannot be recovered.
1034	VAT	Supplies to charities	Zero rating applies to certain supplies made to charities.
1035	VAT	Talking books for the blind and disabled and wireless sets for the blind	Zero rating of talking books for the blind and handicapped as well as wireless sets and cassette recorders.
1036	VAT	Tax-free shops	Zero rating of supplies made at tax free shops made to individuals leaving the UK for a destination outside the EC.
1037	VAT	Terminal markets order	Zero rating of certain supplies of goods and services in the course of dealings on certain specified UK terminal markets.
1038	VAT	Vehicles and other supplies to disabled people	Zero rating applies to the supply of drugs, medicines, and aids and qualifying motor vehicles to the disabled.
1039	VAT	Water and sewerage services	Zero rating applies to the supply of sewerage services and water (otherwise than for use in an industrial business activity).
1040	VAT	Welfare advice or information	Reduced rate of VAT on welfare advice provided by charities or state-regulated welfare bodies.
1041	VAT	Women's sanitary products	Reduced rate of VAT on women's sanitary products.
1042	VAT	Works of art	Exemption from VAT for certain disposals of works of art.

