SCHEDULE 7B – Modification of Act in relation to overseas life insurance companies Document Generated: 2024-07-15

Status: Point in time view as at 31/12/1995.

Changes to legislation: Taxation of Chargeable Gains Act 1992, Paragraph 7 is up to date with all changes known to be in force on or before 15 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

[F1 SCHEDULE 7B

MODIFICATION OF ACT IN RELATION TO OVERSEAS LIFE INSURANCE COMPANIES

Textual Amendments

F1 Sch. 7B inserted (27.7.1993) by 1993 c. 34, s. 102(2), **Sch.11**

- 7 (1) In section 172(4), the words "section 11(2)(b), (c), (d) or (e) of the Taxes Act "shall be treated as substituted for the words "section 10(3)".
 - (2) This paragraph shall apply in relation to disposals made or assumed to have been made in accounting periods beginning after 31st December 1992.]

Status:

Point in time view as at 31/12/1995.

Changes to legislation:

Taxation of Chargeable Gains Act 1992, Paragraph 7 is up to date with all changes known to be in force on or before 15 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.