

Status: Point in time view as at 19/07/2013.

Changes to legislation: Finance Act 2007, Cross Heading: Income and Corporation Taxes Act 1988 (c. 1) 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

SCHEDULE 8

INSURANCE COMPANIES: BASIS OF TAXATION ETC

PART 1

AMENDMENTS

Income and Corporation Taxes Act 1988 (c. 1)

1 ICTA is amended as follows.

^{F12}

Textual Amendments

F1 Sch. 8 paras. 2-6 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), Sch. 16 para. 247(p)(ii)

^{F13}

Textual Amendments

F1 Sch. 8 paras. 2-6 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), Sch. 16 para. 247(p)(ii)

^{F14}

Textual Amendments

F1 Sch. 8 paras. 2-6 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), Sch. 16 para. 247(p)(ii)

^{F15}

Textual Amendments

F1 Sch. 8 paras. 2-6 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), Sch. 16 para. 247(p)(ii)

^{F16}

Textual Amendments

F1 Sch. 8 paras. 2-6 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), Sch. 16 para. 247(p)(ii)

7 Omit section 439A (taxation of pure reinsurance business).

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F28

Textual Amendments
F2 Sch. 8 para. 8 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), Sch. 16 para. 247(p)(ii)

F39

Textual Amendments
F3 Sch. 8 para. 9 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), Sch. 16 para. 247(p)(ii)

10 In section 755A(2) and (6)(a) (controlled foreign companies: apportionments to companies carrying on life assurance business), for “not charged to tax under Case I of Schedule D in respect of its profits from” substitute “ charged to tax under the I minus E basis in respect of”.

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