

---

**Changes to legislation:** Finance Act 2008, Cross Heading: Gross roll-up business is up to date with all changes known to be in force on or before 07 August 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) [View outstanding changes](#)

---

## SCHEDULES

### SCHEDULE 17

#### INSURANCE COMPANIES ETC

##### *Gross roll-up business*

- 40 (1) In section 436A(6) of ICTA (gross roll-up business: separate charge on profits), omit “under subsection (4) above”.
- (2) The amendment made by sub-paragraph (1) has effect in relation to periods of account beginning on or after 1 January 2008 and ending on or after 12 March 2008.

**Changes to legislation:**

Finance Act 2008, Cross Heading: Gross roll-up business is up to date with all changes known to be in force on or before 07 August 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.

[View outstanding changes](#)

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)