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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 1991, Paragraph 9. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 7

#### BASIC LIFE ASSURANCE AND GENERAL ANNUITY BUSINESS

*Life annuity contracts: taxation of gain on chargeable event*

F19 .....

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**Textual Amendments**

**F1** [Sch. 7 para. 9](#) repealed (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), [Sch. 3](#) (with [Sch. 2](#))

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1991, Paragraph 9.