

Status: Point in time view as at 29/03/1999.

Changes to legislation: Taxation of Chargeable Gains Act 1992, Paragraph 5 is up to date with all changes known to be in force on or before 19 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](#)

- 5 (1) In section 140A(2), the words “ section 11(2)(b), (c) or (d) of the Taxes Act ” shall be treated as substituted for the words “section 10(3)”.
- (2) This paragraph shall apply in relation to transfers taking place in accounting periods of company B beginning after 31st December 1992.]

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