
Status: Point in time view as at 27/07/1999.

Changes to legislation: Finance Act 1999, Cross Heading: Connected persons and relevant arrangements is up to date with all changes known to be in force on or before 20 June 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 6

TAX TREATMENT OF RECEIPTS BY WAY OF REVERSE PREMIUM

Connected persons and relevant arrangements

- 8 (1) For the purposes of this Schedule persons are connected with each other if they are connected within the meaning of section 839 of the Taxes Act 1988 at any time during the period when the relevant arrangements are entered into.
- (2) In this Schedule “the relevant arrangements” means the relevant transaction and any arrangements entered into in connection with it, whether before, at the same time or after it.

Status:

Point in time view as at 27/07/1999.

Changes to legislation:

Finance Act 1999, Cross Heading: Connected persons and relevant arrangements is up to date with all changes known to be in force on or before 20 June 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.