



# Finance Act 2000

## 2000 CHAPTER 17

### PART III

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER II

#### OTHER PROVISIONS

#### *Insurance*

#### <sup>F1</sup>107 General insurance reserves.

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#### Textual Amendments

F1 S. 107 repealed (19.7.2007 with effect in accordance with Sch. 11 para. 5(2)-(7) to the amending Act) by Finance Act 2007 (c. 11), Sch. 11 para. 4, **Sch. 27 Pt. 2(11)**

#### <sup>F2</sup>108 Overseas life assurance business.

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#### Textual Amendments

F2 S. 108 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), **Sch. 16 para. 247(j)**

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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2000, Cross Heading: Insurance. (See end of Document for details)*

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**F<sup>3</sup>109 Insurance business: apportionment rules.**

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**Textual Amendments**

**F3** S. 109 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), Sch. 16 para. 247(j)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2000, Cross Heading:  
Insurance.