

*Status: Point in time view as at 19/07/2007.*

**Changes to legislation:** Finance Act 2003, Paragraph 5 is up to date with all changes known to be in force on or before 15 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 33

#### INSURANCE COMPANIES

##### *Case I profits*

- 5 (1) In section 83AB(1)(c) of the Finance Act 1989 (treatment of surplus where there is a subsequent transfer of business from company etc)—
- (a) omit sub-paragraph (i), and
  - <sup>F1</sup>(b) .....
- (2) Sub-paragraph (1) has effect for periods of account beginning on or after 1st January 2003.

#### Textual Amendments

**F1** Sch. 33 para. 5(1)(b) repealed (19.7.2007) by [Finance Act 2007 \(c. 11\)](#), [Sch. 27 Pt. 2\(9\)](#)

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