
Status: Point in time view as at 15/09/2016.

Changes to legislation: There are currently no known outstanding effects for the Income Tax (Trading and Other Income) Act 2005, Cross Heading: The date condition. (See end of Document for details)

SCHEDULES

SCHEDULE 2

TRANSITIONALS AND SAVINGS ETC.

PART 7

SAVINGS AND INVESTMENT INCOME: GAINS FROM CONTRACTS FOR LIFE INSURANCE ETC. (PERSONAL PORTFOLIO BONDS)

The date condition

- 120 (1) A policy meets the date condition if it is a policy issued in respect of an insurance made before 17th March 1998.
- (2) A contract meets the date condition if it was made before that date.

Status:

Point in time view as at 15/09/2016.

Changes to legislation:

There are currently no known outstanding effects for the Income Tax (Trading and Other Income) Act 2005, Cross Heading: The date condition.