

---

*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2006, Paragraph 5. (See end of Document for details)*

---

## SCHEDULES

### SCHEDULE 7

#### TRANSFER OF ASSETS ABROAD

#### INCOME AND CORPORATION TAXES ACT 1988

#### *Just and reasonable apportionment in certain cases*

5            **F1** .....

---

**Textual Amendments**

- F1** Sch. 7 paras. 1-6 repealed (6.4.2007 with effect as mentioned in [s. 1034\(1\)](#) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1031, **Sch. 3 Pt. 1** (with transitional provisions and savings in [Sch. 2](#))

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2006, Paragraph 5.