

## SCHEDULES

### SCHEDULE 10

#### INSURANCE COMPANIES: MISCELLANEOUS

##### *Generalisation of definitions*

- 14 (1) Omit the following provisions.
- (2) In ICTA—
- (a) in section 12(7B), the words from the beginning to the end of the definition of “contracts of long-term insurance”,
  - (b) in section 76(15), “and other expressions have the same meaning as in Chapter 1 of Part 12”,
  - (c) in section 587B(9), ““life assurance business” and related expressions have the same meaning as Chapter 1 of Part 12;”,
  - (d) in section 755A(12), the definition of “long-term insurance fund”,
  - (e) section 804F, and
  - (f) in paragraph 14(1) of Schedule 28AA, the definition of “insurance company”.
- (3) In FA 1989—
- (a) in section 85(2A), the second sentence,
  - (b) in section 89(6), the words from the beginning to “; and”, and
  - (c) section 90A.
- (4) In paragraph 16(7) of Schedule 7 to FA 1991, the words from “and, subject to that,” to the end.
- (5) In TCGA 1992—
- (a) section 214BA, and
  - (b) paragraph 17(5) of Schedule 7AC.
- (6) In FA 1996—
- (a) in section 87A(2), “, within the meaning of Chapter 1 of Part 12 of the Taxes Act 1988,” and “(see section 431(2) of that Act)”,
  - (b) section 88(7),
  - (c) in paragraph 12(9) of Schedule 9, the definitions of “contracts of long-term insurance” and “overseas life insurance company”,
  - (d) in paragraph 20(3)(b) of that Schedule, “, within the meaning of Chapter 1 of Part 12 of the Taxes Act 1988,” and “(see section 431(2) of that Act)”, and
  - (e) in Schedule 11, paragraph 6.
- (7) In paragraph 13(3) of Schedule 18 to FA 1998, the words after “1988”.
- (8) In CAA 2001—

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*Status: This is the original version (as it was originally enacted).*

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- (a) section 257(3),
  - (b) section 544(5), and
  - (c) section 560(5)(a) and (c).
- (9) In paragraph 31(1) of Schedule 22 to FA 2001, the definitions of “insurance company” and “life assurance business”.
- (10) In FA 2002—
- (a) in section 66(5), the words from the beginning to the end of the definition of “long-term insurance fund”,
  - (b) in paragraph 19(1) of Schedule 12, the definition of “life assurance business”,
  - (c) in paragraph 10(4) of Schedule 22, the words before the definition of “transfer scheme”,
  - (d) in Schedule 26—
    - (i) in sub-paragraph (1) of paragraph 12, the references to the expressions “Integrated Prudential Sourcebook” and “long-term insurance fund”,
    - (ii) sub-paragraphs (15) and (16) of that paragraph, and
    - (iii) in paragraph 54(1), the definitions of “insurance company”, “life assurance business”, “long-term insurance business” and “contract of long-term insurance”, and
  - (e) in Schedule 29, in paragraph 89(3), the definition of “contracts of long-term insurance” and paragraph 138(1).
- (11) In Schedule 23 to FA 2003—
- (a) in paragraph 30, the definitions of “insurance company” and “life assurance business”, and
  - (b) in paragraph 31, the entries relating to those definitions.
- (12) Section 134(4)(c) of FA 2006.