Finance Act 2007 (c. 11)

SCHEDULE 7 – Insurance business: gross roll-up business etc

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Changes to legislation: Finance Act 2007, Paragraph 30 is up to date with all changes known to be in force on or before 16 July 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) View outstanding changes

# SCHEDULES

## SCHEDULE 7

INSURANCE BUSINESS: GROSS ROLL-UP BUSINESS ETC

# PART 1

#### **AMENDMENTS**

Income and Corporation Taxes Act 1988 (c. 1)

Omit section 439B (life reinsurance business: separate charge on profits).

#### **Changes to legislation:**

Finance Act 2007, Paragraph 30 is up to date with all changes known to be in force on or before 16 July 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. View outstanding changes

## Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 993 modified by 2016 c. 24 s. 118(2)
- Sch. 24 para. 12(5)(za) inserted by 2015 c. 11 Sch. 20 para. 6(a)
- Sch. 24 para. 21A(A1) inserted by 2015 c. 11 Sch. 20 para. 7(2)
- Sch. 24 para. 4A(A1)(1) substituted for Sch. 24 para. 4A(1) by 2015 c. 11 Sch. 20 para. 3(2)