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Changes to legislation: Finance Act 2007, Paragraph 39 is up to date with all changes known to be in force on or before 15 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)

SCHEDULES

SCHEDULE 7

INSURANCE BUSINESS: GROSS ROLL-UP BUSINESS ETC

PART 1

AMENDMENTS

Income and Corporation Taxes Act 1988 (c. 1)

Omit sections 458 and 458A (capital redemption business).

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