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Changes to legislation: Finance Act 2007, Paragraph 64 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

Taxation of Chargeable Gains Act 1992 (c. 12)

In section 213(1A) (spreading of gains and losses under section 212), omit the words following "general annuity business".

Status:

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