

*Status: Point in time view as at 01/08/2023.*

*Changes to legislation: Finance Act 2007, Cross Heading: Commencement 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 9

#### INSURANCE COMPANIES: TRANSFERS ETC

##### *Commencement*

- 17 (1) The amendments made by paragraphs 1 to 3 and 13 to 15 have effect in relation to periods of account beginning on or after 1st January 2007.
- (2) The amendments made by paragraphs 4, 6 to <sup>F1</sup>10(5), 11 and 12 have effect in accordance with provision made by an order made by the Treasury.
- (3) But the amendments made by paragraphs 11 and 12 also have effect
- <sup>F2</sup>(a) in relation to periods of account beginning on or after 1st January 2007 where the transfer of business or demutualisation concerned took place before 21st March 2007 <sup>F3</sup>and
- (b) in relation to periods of account ending after 30 June 2008 where the transfer of business or demutualisation concerned took place on or after 21 March 2007 and before 1 July 2008.]
- (4) The amendment made by paragraph 5 has effect in relation to transfers of business with a transfer date after 21st March 2007.
- <sup>F4</sup>(4A) The amendment made by paragraph 9 has effect in relation to contracts entered into in a period of account beginning on or after 1 January 2008.]
- (5) The amendment made by paragraph 10(2) has effect in relation to transfers taking place on or after 6th December 2006.
- <sup>F5</sup>(6) The amendments made by paragraph 10(3) and (4) have effect in relation to assets transferred on or after 1 January 2008.]

##### **Textual Amendments**

- F1** Word in Sch. 9 para. 17(2) substituted (21.7.2008) by [Finance Act 2008 \(c. 9\), Sch. 17 para. 38\(2\)](#)
- F2** Word in Sch. 9 para. 17(3) inserted (21.7.2008) by [Finance Act 2008 \(c. 9\), Sch. 17 para. 38\(3\)\(a\)](#)
- F3** Sch. 9 para. 17(3)(b) and word inserted (21.7.2008) by [Finance Act 2008 \(c. 9\), Sch. 17 para. 38\(3\)\(b\)](#)
- F4** Sch. 9 para. 17(4A) inserted (21.7.2008) by [Finance Act 2008 \(c. 9\), Sch. 17 para. 38\(4\)](#)
- F5** Sch. 9 para. 17(6) inserted (21.7.2008) by [Finance Act 2008 \(c. 9\), Sch. 17 para. 38\(5\)](#)

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