
Status: Point in time view as at 01/04/2010.

Changes to legislation: Finance Act 2008, Cross Heading: Charges on income is up to date with all changes known to be in force on or before 29 June 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 17

INSURANCE COMPANIES ETC

Charges on income

- 22 (1) In section 434A(3) of ICTA (limitation on relief), after paragraph (a) (before the “or” at the end) insert—
- “(aa) (where the company's life assurance business is not mutual business) in respect of any amount which is a charge on income for the purposes of corporation tax.”.
- (2) The amendment made by sub-paragraph (1) has effect in relation to periods of account beginning on or after 1 January 2008 and ending on or after 12 March 2008.

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