
Changes to legislation: Finance Act 2008, Cross Heading: Overseas life assurance business is up to date with all changes known to be in force on or before 27 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) View outstanding changes

SCHEDULES

SCHEDULE 17

INSURANCE COMPANIES ETC

Overseas life assurance business

^{F1}26

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Textual Amendments

F1 Sch. 17 para. 26 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), Sch. 16 para. 247(q)(ii)

- 27 (1) In section 476(3) of ITTOIA 2005 (foreign policies), omit—
- (a) “as a result of section 431D(1)(a) of ICTA (business with a non-UK resident policy holder)”, and
 - (b) “as a result of section 431D(1) of ICTA”.
- (2) In consequence of sub-paragraph (1), omit paragraph 78 of Schedule 7 to FA 2007.
- (3) The amendments made by this paragraph have effect as if they were made by Schedule 7 to FA 2007 (see section 38(2) of that Act).

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

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

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

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)