
Status: Point in time view as at 01/01/2023.

Changes to legislation: *There are currently no known outstanding effects for the Finance Act 2012, Cross Heading: Long-term business fixed capital. (See end of Document for details)*



Finance Act 2012

2012 CHAPTER 14

PART 2

INSURANCE COMPANIES CARRYING ON LONG-TERM BUSINESS

CHAPTER 8

ASSETS HELD FOR PURPOSES OF LONG-TERM BUSINESS

Long-term business fixed capital

122 Assets forming part of long-term business fixed capital

For the purposes of this Chapter assets that form part of the long-term business fixed capital of an insurance company are to be regarded as assets held by the company otherwise than for the purposes of its long-term business.

Status:

Point in time view as at 01/01/2023.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2012, Cross Heading:
Long-term business fixed capital.