
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2012, Paragraph 162. (See end of Document for details)*

SCHEDULES

SCHEDULE 16

PART 2: MINOR AND CONSEQUENTIAL AMENDMENTS

PART 3

AMENDMENTS OF OTHER ACTS

Corporation Tax Act 2009

- 162 In section 486(4) (exclusion of exchange gains and losses in respect of tax debts etc), for paragraph (c) substitute—
- “(c) as ordinary BLAGAB management expenses within the meaning of section 77 of FA 2012 (insurance companies carrying on basic life assurance and general annuity business).”

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2012, Paragraph 162.