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

SCHEDULES

SCHEDULE 17

PART 2: TRANSITIONAL PROVISION

PART 3

SUPPLEMENTARY

Interpretation

- 39 The following expressions have the same meaning in this Schedule as they have in Chapter 1 of Part 12 of ICTA—
- “brought into account” (except in paragraph 24),
 - “gross roll-up business”,
 - “the I minus E basis”,
 - “the life assurance trade profits provisions”,
 - “non-profit fund”,
 - “period of account”,
 - “periodical return”, and
 - “PHI business”.

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