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STATUTORY INSTRUMENTS

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**2008 No. 381**

The Insurance Business Transfer Schemes  
(Amendment of the Corporation Tax Acts) Order 2008

**Amendment of section 12**

3. In section 12 (basis of, and periods of, assessment)(**1**), omit subsections (7A) and (7C).

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(1) Section 12 was relevantly amended by paragraph 3 of Schedule 9 to the Finance Act 1990 (c. 29), S.I. 2001/3629, paragraph 1(6) of Schedule 41 to the Finance Act 2003 (c. 14), paragraph 20(2) and (3) of Schedule 9 to the Finance (No. 2) Act 2005 (c. 22) and paragraph 3(2) of Schedule 9 to the Finance Act 2007.