



Finance Act 1989

1989 CHAPTER 26

PART II

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER I

GENERAL

Life assurance

^{F1}82E. Section 82D: treatment of transferors under insurance business transfer schemes

.....

Textual Amendments

F1 Ss. 82D-82F omitted (17.7.2012) by virtue of [Finance Act 2012 \(c. 14\)](#), [Sch. 16 para. 52](#)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1989, Section 82E.