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*Status: Point in time view as at 25/07/1991.*

**Changes to legislation:** *There are currently no known outstanding effects for the Finance Act 1991, Cross Heading: Management expenses. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 7

#### BASIC LIFE ASSURANCE AND GENERAL ANNUITY BUSINESS

##### *Management expenses*

- 1 In section 76 of the Taxes Act 1988 (expenses of management of insurance companies) in subsection (1)—
- (a) in paragraphs (ca) and (e), for the words “basic life assurance business” there shall be substituted in each place the words “basic life assurance and general annuity business”;
  - (b) in paragraph (d), the words “general annuity business” shall cease to have effect.

**Status:**

Point in time view as at 25/07/1991.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1991, Cross Heading: Management expenses.