

Changes to legislation: Finance Act 2004, Cross Heading: Meaning of “referable” is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 7

INSURANCE COMPANIES ETC

Meaning of “referable”

F18

Textual Amendments

F1 Sch. 7 para. 8 omitted (17.7.2012) by virtue of [Finance Act 2012 \(c. 14\)](#), [Sch. 16 para. 247\(l\)\(iv\)](#)

9 F2(1)

F3(2)

- (3) In the following provisions of the Taxation of Chargeable Gains Act 1992 (c. 12)—
- (a) the definitions of “BLAGAB allowable losses” and “BLAGAB chargeable gains” in section 210A(13) (ring-fencing of losses),
 - (b) section 211ZA(10) (transfers of business: transfer of unused losses), and
 - (c) section 213(1A)(a) (spreading of gains and losses under section 212), after “referable” insert “ (in accordance with section 432A of the Taxes Act) ”.

Textual Amendments

F2 Sch. 7 para. 9(1) repealed (19.7.2007) by [Finance Act 2007 \(c. 11\)](#), [Sch. 27 Pt. 2\(7\)](#)

F3 Sch. 7 para. 9(2) omitted (17.7.2012) by virtue of [Finance Act 2012 \(c. 14\)](#), [Sch. 16 para. 247\(l\)\(iv\)](#)

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 236ZA inserted by [S.I. 2024/357 art. 2\(2\)](#)