Changes to legislation: There are currently no known outstanding effects for the Finance Act 2004, SCHEDULE 7. (See end of Document for details)

# SCHEDULES

#### SCHEDULE 7

Section 47

#### INSURANCE COMPANIES ETC

	Transfers of business
<sup>F1</sup> 1	
Textu	ual Amendments
F1	Sch. 7 para. 1 repealed (19.2.2008) (with effect in accordance with art. 1(2) of the amending S.I.) by The Insurance Business Transfer Schemes (Amendment of the Corporation Tax Acts) Order 2008 (S.I. 2008/381), art. 1(1), Sch. Pt. 1
<sup>F2</sup> 2	
Textu	ual Amendments
F2	Sch. 7 paras. 2-4 repealed (19.7.2007) by Finance Act 2007 (c. 11), Sch. 27 Pt. 2(9)
F23	
Textı	ual Amendments
F2	Sch. 7 paras. 2-4 repealed (19.7.2007) by Finance Act 2007 (c. 11), Sch. 27 Pt. 2(9)
<sup>F2</sup> 4	
Textu	ual Amendments
F2	Sch. 7 paras. 2-4 repealed (19.7.2007) by Finance Act 2007 (c. 11), Sch. 27 Pt. 2(9)
F35	
Textu F3	all Amendments Sch. 7 para. 5 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), Sch. 16 para. 247(l)(iv)

### Chargeable gains

6 (1) In section 210A(10) of the Taxation of Chargeable Gains Act 1992 (c. 12) (ring-fencing of losses: policy holders' share of chargeable gains or losses), in paragraph (b) (case where policy holders' share of relevant profits does not exceed BLAGAB

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profits), for "of the company for the accounting period bears to those relevant profits" substitute "for the accounting period bears to those BLAGAB profits".

(2) Sub-paragraph (1) has effect in relation to accounting periods beginning on or after

		Double taxation
F47		
Text F4	_	nents . 7 repealed (with effect in accordance with s. 381(1) of the amending Act) by Taxation al and Other Provisions) Act 2010 (c. 8), s. 381(1), Sch. 10 Pt. 1 (with Sch. 9 paras. 1-9, 22)
		Meaning of "referable"
F58		
	ual Amendm	nents
F5	Sch. 7 para.	
F5	Sch. 7 para.	nents 8 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), Sch. 16 para. 247(l)(iv)
F5	Sch. 7 para. $F^{6}(1) \cdot \cdots \cdot F^{7}(2) \cdot F^{7}(2) \cdot \cdots \cdot F^{7}(2) \cdot F^{7}(2) \cdot F^{7}(2) \cdot \cdots \cdot F^{7}(2) \cdot F^{7}($	nents 8 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), Sch. 16 para. 247(l)(iv)
F5	Sch. 7 para. $F^{6}(1) \cdot \cdots \cdot F^{7}(2) \cdot F^{7}(2) \cdot \cdots \cdot F^{7}(2) \cdot F^{7}(2) \cdot F^{7}(2) \cdot \cdots \cdot F^{7}(2) \cdot F^{7}($	nents 8 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), Sch. 16 para. 247(l)(iv)
F5	Sch. 7 para. $F^6(1) \cdot \cdots \cdot F^7(2) \cdot \cdots \cdot G^{F7}(3)$ In the f	Rents 8 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), Sch. 16 para. 247(l)(iv)  Collowing provisions of the Taxation of Chargeable Gains Act 1992 (c. 12)— the definitions of "BLAGAB allowable losses" and "BLAGAB chargeable

- Sch. 7 para. 9(1) repealed (19.7.2007) by Finance Act 2007 (c. 11), Sch. 27 Pt. 2(7)
- Sch. 7 para. 9(2) omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), Sch. 16 para. 247(l)(iv)

## **Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2004, SCHEDULE 7.