
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2006,
Cross Heading: *Just and reasonable apportionment in certain cases.* (See end of Document for details)

SCHEDULES

SCHEDULE 7

TRANSFER OF ASSETS ABROAD

INCOME AND CORPORATION TAXES ACT 1988

Just and reasonable apportionment in certain cases

5

F1

Textual Amendments

- F1** Sch. 7 paras. 1-6 repealed (6.4.2007 with effect as mentioned in [s. 1034\(1\)](#) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1031, [Sch. 3 Pt. 1](#) (with transitional provisions and savings in [Sch. 2](#))

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2006, Cross Heading: Just and reasonable apportionment in certain cases.