

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2006, Income and Corporation Taxes Act 1988. (See end of Document for details)

SCHEDULES

SCHEDULE 7

TRANSFER OF ASSETS ABROAD

INCOME AND CORPORATION TAXES ACT 1988

Amendments of ICTA: introductory

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F1 Sch. 7 paras. 1-6 repealed (6.4.2007 with effect as mentioned in [s. 1034\(1\)](#) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1031, **Sch. 3 Pt. 1** (with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

Section 741: application subject to sections 741B and 741C

2 F2

Textual Amendments

F2 Sch. 7 paras. 1-6 repealed (6.4.2007 with effect as mentioned in [s. 1034\(1\)](#) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1031, **Sch. 3 Pt. 1** (with transitional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](#))

Exemption from sections 739 and 740: new provision

3 F3

Textual Amendments

F3 Sch. 7 paras. 1-6 repealed (6.4.2007 with effect as mentioned in [s. 1034\(1\)](#) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1031, **Sch. 3 Pt. 1** (with transitional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](#))

Application of sections 741 and 741A

4 F4

Textual Amendments

F4 Sch. 7 paras. 1-6 repealed (6.4.2007 with effect as mentioned in [s. 1034\(1\)](#) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1031, **Sch. 3 Pt. 1** (with transitional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](#))

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Just and reasonable apportionment in certain cases

5 F5

Textual Amendments
F5 Sch. 7 paras. 1-6 repealed (6.4.2007 with effect as mentioned in [s. 1034\(1\)](#) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1031, **Sch. 3 Pt. 1** (with transitional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](#))

Section 742: interpretation of the Chapter

6 F6

Textual Amendments
F6 Sch. 7 paras. 1-6 repealed (6.4.2007 with effect as mentioned in [s. 1034\(1\)](#) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1031, **Sch. 3 Pt. 1** (with transitional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](#))

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