

Changes to legislation: Finance Act 2008, Cross Heading: Commencement is up to date with all changes known to be in force on or before 24 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 14

COMPANY GAINS FROM INVESTMENT LIFE INSURANCE CONTRACTS: CONSEQUENTIAL AMENDMENTS ETC

Commencement

- 18 (1) The amendments made by this Schedule—
- (a) so far as relating to corporation tax, have effect for accounting periods beginning on or after 1 April 2008, and
 - (b) so far as relating to income tax, have effect for the tax year 2008-09 and subsequent tax years.
- (2) The amendments made by paragraphs 4 to 6 also have effect in relation to deemed surrenders under paragraph 6(1) of Schedule 13.

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

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

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

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)