



Finance Act 2012

2012 CHAPTER 14

PART 2

INSURANCE COMPANIES CARRYING ON LONG-TERM BUSINESS

CHAPTER 12

SUPPLEMENTARY

Commencement etc

148 Commencement

- (1) The provisions of this Part (other than section 149) have effect in relation to accounting periods of companies beginning on or after 1 January 2013.
- (2) Subsection (1) is subject to the operation of any provision of Schedule 17 in relation to times before that date.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2012, Section 148.