

## SCHEDULES

### SCHEDULE 6

#### LIFE ASSURANCE: APPORTIONMENT OF INCOME ETC.

- 11 (1) <sup>F1</sup>...
- (a) in so far as it relates to determinations of profits in accordance with section 83 of the <sup>M1</sup>Finance Act 1989, this Schedule shall apply in relation to any period for which such a determination falls to be made, other than a period for which it falls to be made only by virtue of an election under section 83(5) of the Finance Act 1989, and
- (b) in so far as it relates to section 432A of the Taxes Act 1988, this Schedule shall apply to income arising, and disposals occurring, on or after 1st January 1990.
- (2) Subject to sub-paragraph (1) above, this Schedule shall be deemed to have come into force on 1st January 1990.
- (3) The preceding provisions of this paragraph shall have effect subject to paragraph 12 below.

#### Textual Amendments

- F1** Words in [Sch. 6 para. 11\(1\)](#) repealed (6.4.2007 with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), [Sch. 3 Pt. 1](#) (with [Sch. 2](#)) (as amended (retrospectively) by [Finance Act 2007 \(c. 11\)](#), s. 41, Sch. 10 para. 7)

#### Marginal Citations

- M1** [1989 c. 26](#).

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1990, Paragraph 11.