

*Changes to legislation: Finance Act 1994, Paragraph 11 is up to date with all changes known to be in force on or before 21 May 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

### [<sup>F1</sup>SCHEDULE 7A

#### INSURANCE PREMIUM TAX: CONTRACTS THAT ARE NOT TAXABLE

##### Textual Amendments

**F1** Sch. 7A inserted (1.10.1994) by [S.I. 1994/1698, art. 5](#)

### PART I

#### DESCRIPTIONS OF CONTRACT]

##### *Contracts relating to the Channel tunnel*

- 11 (1) A contract falls within this paragraph if it relates only to relevant Channel tunnel equipment and is [<sup>F1</sup>a contract of general insurance of a relevant class.]
- [<sup>F2</sup>(2) For the purposes of this paragraph, a contract of general insurance is of a relevant class if it insures against risks arising from or in relation to—
- (a) fire or natural forces,
  - (b) damage to property, or
  - (c) general liability to third parties,
- (and no other risks).]
- (3) For the purposes of this paragraph “the Channel tunnel system” has the meaning given by paragraph 10(3) above.
- (4) For the purposes of this paragraph “relevant Channel tunnel equipment” means, subject to sub-paragraph (5) below, the fixed or movable equipment needed for the operation of the Channel tunnel system or for the operation of trains through any tunnel forming part of it and in particular includes—
- (a) any ventilation, cooling or electrical plant used or to be used in connection with any such operation; and
  - (b) any safety, signalling and control equipment which is or is to be so used.
- (5) Equipment which consists of or forms part of—
- (a) roads, bridges, platforms, ticket offices and other facilities for the use of passengers or motor vehicles;
  - (b) administrative buildings and maintenance facilities; and
  - (c) railway track or signalling equipment which is not situated in any part of the Channel tunnel system,
- is not relevant Channel tunnel equipment for the purposes of this paragraph.

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**Textual Amendments**

- F1** Words in Sch. 7A para. 11(1) substituted (1.12.2001) by [S.I. 2001/3649](#), [arts. 1](#), 346(10)(a)
- F2** Sch. 7A para. 11(2) substituted (1.12.2001) by [S.I. 2001/3649](#), [arts. 1](#), 346(10)(b)

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

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

- s. 16A(2)(g) inserted by [2023 c. 30 Sch. 13 para. 28](#)
- s. 160(2)-(7) modified by 2010 c. 8 s. 464(6) (as inserted) by [2017 c. 32 Sch. 5 para. 1](#)
- Sch. 5 para. 2(1)(pa) inserted by [S.I. 2022/109 reg. 4](#) (This amendment not applied to [legislation.gov.uk](#). The affecting statutory instrument has no legal effect. It was made under a procedure which meant that it ceased to have effect 28 days after signing unless it was debated and approved in Parliament within that time. It was not debated and approved within 28 days, so it has expired with no effect.)