



Finance Act 2002

2002 CHAPTER 23

PART 3

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 2

OTHER PROVISIONS

Insurance

85 Gains of insurance company from venture capital investment partnership

- (1) In Chapter 3 of Part 6 of the Taxation of Chargeable Gains Act 1992 (c. 12) (insurance), after section 211 insert—

“211A Gains of insurance company from venture capital investment partnership

Schedule 7AD to this Act has effect with respect to the gains of an insurance company from a venture capital investment partnership.”.

- (2) After Schedule 7AC to that Act (inserted by Part 1 of Schedule 8 to this Act) insert the Schedule 7AD set out in Schedule 31 to this Act.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2002, Section 85.