
DRAFT STATUTORY INSTRUMENTS

2008 No.

The Insurance Business Transfer Schemes
(Amendment of the Corporation Tax Acts) Order 2008

Amendment of section 12

3. In section 12 (basis of, and periods of, assessment)(**1**), omit subsections (7A) and (7C).

(1) Section 12 was relevantly amended by paragraph 3 of Schedule 9 to the Finance Act 1990 (c. 29), S.I.2001/3629, paragraph 1(6) of Schedule 41 to the Finance Act 2003 (c. 14), paragraph 20(2) and (3) of Schedule 9 to the Finance (No. 2) Act 2005 (c. 22) and paragraph 3(2) of Schedule 9 to the Finance Act 2007.