

*Changes to legislation:* There are currently no known outstanding effects for the Finance Act 1990, SCHEDULE 9. (See end of Document for details)

## SCHEDULES

### SCHEDULE 9 **U.K.**

Section 48.

#### INSURANCE COMPANIES: TRANSFERS OF LONG TERM BUSINESS

##### *Capital gains*

F1<sub>1</sub> .....

###### **Textual Amendments**

- F1** Sch. 9 para. 1 repealed (6.3.1992 with effect as mentioned in s. 289 (1)(2) of the repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), s. 290, **Sch.12** (with ss. 60, 101(1), 201(3), Sch. 11 paras. 22, 26(2), 27).

F2<sub>2</sub> .....

###### **Textual Amendments**

- F2** Sch. 9 para. 2 repealed (6.3.1992 with effect as mentioned in s. 289 (1)(2) of the repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), s. 290, **Sch.12** (with ss. 60, 101(1), 201(3), Sch. 11 paras. 22, 26(2), 27)

##### *Accounting periods*

F3<sub>3</sub> .....

###### **Textual Amendments**

- F3** Sch. 9 para. 3 repealed (with effect in accordance with art. 1(2) of the amending S.I.) by The Insurance Business Transfer Schemes (Amendment of the Corporation Tax Acts) Order 2008 (S.I. 2008/381), art. 1(1), **Sch. Pt. 1**

##### *Expenses of management and losses*

F4<sub>4</sub> .....

###### **Textual Amendments**

- F4** Sch. 9 para. 4 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), **Sch. 16 para. 247(b)(vi)**

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*Capital allowances*

F55 .....

**Textual Amendments**

**F5** Sch. 9 para. 5 repealed (22.3.2001 with effect as mentioned in s. 579(1) of the repealing Act) by 2001 c. 2, s. 580, Sch. 4

*Transfer to friendly society*

F66 .....

**Textual Amendments**

**F6** Sch. 9 para. 6 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), Sch. 18 para. 23(a)(iii)

*Commencement*

F77 .....

**Textual Amendments**

**F7** Sch. 9 para. 7 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), Sch. 16 para. 247(b)(vi)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1990, SCHEDULE 9.