

*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1997, Part III. (See end of Document for details)*

SCHEDULES

SCHEDULE 12

LEASING ARRANGEMENTS: FINANCE LEASES AND LOANS

PART III

INSURANCE COMPANIES

Accounting purposes

^{F1}18

Textual Amendments

F1 Sch. 12 para. 18 repealed (19.7.2007) by [Finance Act 2007 \(c. 11\)](#), [Sch. 10 para. 16\(6\)](#), [Sch. 27 Pt. 2\(10\)](#)

Companies carrying on life assurance business

19 ^{F2}(1)

^{F2}(2)

^{F2}(3)

^{F3}(4)

[^{F4}(5) In this paragraph “life assurance business” has the same meaning as in Chapter I of Part XII of the Taxes Act 1988.]

Textual Amendments

F2 Sch. 12 para. 19(1)-(3) repealed (with effect in accordance with Sch. 10 para. 17(2) of the amending Act) by [Finance Act 2007 \(c. 11\)](#), [Sch. 10 para. 4\(4\)\(c\)](#), [Sch. 27 Pt. 2\(10\)](#)

F3 Sch. 12 para. 19(4) omitted (with effect in accordance with Sch. 17 para. 17(12) of the amending Act) by virtue of [Finance Act 2008 \(c. 9\)](#), [Sch. 17 para. 17\(11\)\(d\)](#)

F4 Sch. 12 para. 19(5) added (23.3.1999) by [S.I. 1999/498](#), [reg. 16\(2\)](#)

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