

**Changes to legislation:** Finance Act 2007, SCHEDULE 7 is up to date with all changes known to be in force on or before 14 April 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

## SCHEDULE 7

Section 38

### INSURANCE BUSINESS: GROSS ROLL-UP BUSINESS ETC

#### PART 1

#### AMENDMENTS

##### *Taxes Management Act 1970 (c. 9)*

- 1 In section 98 of TMA 1970 (special returns etc), in the Table, omit the entries relating to section 333B of ICTA.

##### *Income and Corporation Taxes Act 1988 (c. 1)*

- 2 ICTA is amended as follows.

F13 .....

#### Textual Amendments

F1 Sch. 7 para. 3 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), Sch. 16 para. 247(p)(i)

- 4 Omit section 333B (involvement of insurance companies with plans and accounts).  
5 In section 403E (relief for overseas losses of UK resident companies), omit subsection (3).

F26 .....

#### Textual Amendments

F2 Sch. 7 para. 6 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), Sch. 16 para. 247(p)(i)

- 7 In section 431A(3)(a) (power to amend), omit “and Schedule 19AA”.

F38 .....

#### Textual Amendments

F3 Sch. 7 paras. 8-14 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), Sch. 16 para. 247(p)(i)

F39 .....

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**Textual Amendments**

**F3** Sch. 7 paras. 8-14 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), Sch. 16 para. 247(p)(i)

<sup>F3</sup>10 .....

**Textual Amendments**

**F3** Sch. 7 paras. 8-14 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), Sch. 16 para. 247(p)(i)

<sup>F3</sup>11 .....

**Textual Amendments**

**F3** Sch. 7 paras. 8-14 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), Sch. 16 para. 247(p)(i)

<sup>F3</sup>12 .....

**Textual Amendments**

**F3** Sch. 7 paras. 8-14 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), Sch. 16 para. 247(p)(i)

<sup>F3</sup>13 .....

**Textual Amendments**

**F3** Sch. 7 paras. 8-14 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), Sch. 16 para. 247(p)(i)

<sup>F3</sup>14 .....

**Textual Amendments**

**F3** Sch. 7 paras. 8-14 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), Sch. 16 para. 247(p)(i)

15 In section 432AB (losses from Schedule A business or overseas property business), omit subsection (6).

<sup>F4</sup>16 .....

**Textual Amendments**

**F4** Sch. 7 para. 16 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), Sch. 16 para. 247(p)(i)

<sup>F5</sup>17 .....

**Textual Amendments**

**F5** Sch. 7 para. 17 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), Sch. 16 para. 247(p)(i)

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18 Omit section 432D (section 432B apportionment: value of non-participating funds).  
F<sup>6</sup>19 .....

**Textual Amendments**

F6 Sch. 7 para. 19 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), Sch. 16 para. 247(p)(i)

20 In section 432F(2) (section 432B apportionment: supplementary provisions)—  
(a) omit “For each category of business in relation to which section 432E falls to be applied”, and  
(b) omit “, after making any reduction required by section 432E(5),”.

F<sup>7</sup>21 .....

**Textual Amendments**

F7 Sch. 7 paras. 21-23 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), Sch. 16 para. 247(p)(i)

F<sup>7</sup>22 .....

**Textual Amendments**

F7 Sch. 7 paras. 21-23 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), Sch. 16 para. 247(p)(i)

F<sup>7</sup>23 .....

**Textual Amendments**

F7 Sch. 7 paras. 21-23 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), Sch. 16 para. 247(p)(i)

24 Omit section 436 (pension business: separate charge on profits).

F<sup>8</sup>25 .....

**Textual Amendments**

F8 Sch. 7 para. 25 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), Sch. 16 para. 247(p)(i)

F<sup>9</sup>26 .....

**Textual Amendments**

F9 Sch. 7 para. 26 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), Sch. 16 para. 247(p)(i)

27 Omit section 438B (income or gains arising from property investment LLP).

28 Omit section 438C (determination of policy holders' share for purposes of s.438B).

29 Omit section 439 (restricted government securities).

30 Omit section 439B (life reinsurance business: separate charge on profits).

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F1031 .....

**Textual Amendments**  
F10 Sch. 7 paras. 31-33 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), Sch. 16 para. 247(p)(i)

F1032 .....

**Textual Amendments**  
F10 Sch. 7 paras. 31-33 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), Sch. 16 para. 247(p)(i)

F1033 .....

**Textual Amendments**  
F10 Sch. 7 paras. 31-33 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), Sch. 16 para. 247(p)(i)

34 Omit section 441 (overseas life assurance business).

F1135 .....

**Textual Amendments**  
F11 Sch. 7 paras. 35-38 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), Sch. 16 para. 247(p)(i)

F1136 .....

**Textual Amendments**  
F11 Sch. 7 paras. 35-38 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), Sch. 16 para. 247(p)(i)

F1137 .....

**Textual Amendments**  
F11 Sch. 7 paras. 35-38 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), Sch. 16 para. 247(p)(i)

F1138 .....

**Textual Amendments**  
F11 Sch. 7 paras. 35-38 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), Sch. 16 para. 247(p)(i)

39 Omit sections 458 and 458A (capital redemption business).

F1240 .....

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**Textual Amendments**

**F12** Sch. 7 para. 40 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), Sch. 18 para. 23(e)(ii)

41 In section 461 (registered friendly societies: other business), omit subsection (3A).

42 In section 461B (incorporated friendly societies), omit subsection (2A).

<sup>F13</sup>43 .....

**Textual Amendments**

**F13** Sch. 7 para. 43 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), Sch. 18 para. 23(e)(ii)

<sup>F14</sup>44 .....

**Textual Amendments**

**F14** Sch. 7 para. 44 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)(g)

<sup>F15</sup>45 .....

**Textual Amendments**

**F15** Sch. 7 para. 45 omitted (with effect in accordance with Sch. 14 para. 18 of the amending Act) by virtue of Finance Act 2008 (c. 9), Sch. 14 para. 17(p)

<sup>F16</sup>46 .....

**Textual Amendments**

**F16** Sch. 7 para. 46 omitted (with effect in accordance with Sch. 14 para. 18 of the amending Act) by virtue of Finance Act 2008 (c. 9), Sch. 14 para. 17(p)

47 (1) Section 755A (treatment of chargeable profits and creditable tax apportioned to company carrying on life assurance business) is amended as follows.

(2) In subsection (4), for the words after “referable to” substitute “ gross roll-up business carried on by the UK company. ”

(3) In subsection (6)(c), for “a category of business specified in paragraphs (a) to (c) of subsection (4) above” substitute “ gross roll-up business ”.

(4) In subsection (13), for paragraphs (a) to (d) substitute—  
    “(a) basic life assurance and general annuity business, or  
    (ba) gross roll-up business.”.

<sup>F17</sup>48 .....

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**Textual Amendments**

**F17** Sch. 7 paras. 48-53 repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\)](#), **Sch. 10 Pt. 1** (with Sch. 9 paras. 1-9, 22)

<sup>F17</sup>49 . . . . .

**Textual Amendments**

**F17** Sch. 7 paras. 48-53 repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\)](#), **Sch. 10 Pt. 1** (with Sch. 9 paras. 1-9, 22)

<sup>F17</sup>50 . . . . .

**Textual Amendments**

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<sup>F17</sup>51 . . . . .

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**F17** Sch. 7 paras. 48-53 repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\)](#), **Sch. 10 Pt. 1** (with Sch. 9 paras. 1-9, 22)

<sup>F17</sup>52 . . . . .

**Textual Amendments**

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<sup>F17</sup>53 . . . . .

**Textual Amendments**

**F17** Sch. 7 paras. 48-53 repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\)](#), **Sch. 10 Pt. 1** (with Sch. 9 paras. 1-9, 22)

<sup>F18</sup>54 . . . . .

**Textual Amendments**

**F18** Sch. 7 para. 54 repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\), s. 1184\(1\)](#), **Sch. 3 Pt. 1** (with Sch. 2)

55 Omit Schedule 19AA (overseas life assurance fund).

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F19F20 56 .....

**Textual Amendments**

- F19** Sch. 7 para. 56 repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)
- F20** Sch. 7 para. 56 omitted (with effect in accordance with Sch. 16 para. 6 of the amending Act) by virtue of Finance Act 2009 (c. 10), **Sch. 16 para. 5(i)** (with Sch. 16 paras. 78)

*Finance Act 1989 (c. 26)*

F21 57 .....

**Textual Amendments**

- F21** Sch. 7 paras. 57-59 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), **Sch. 16 para. 247(p)(i)**

F21 58 .....

**Textual Amendments**

- F21** Sch. 7 paras. 57-59 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), **Sch. 16 para. 247(p)(i)**

F21 59 .....

**Textual Amendments**

- F21** Sch. 7 paras. 57-59 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), **Sch. 16 para. 247(p)(i)**

*Taxation of Chargeable Gains Act 1992 (c. 12)*

- 60 TCGA 1992 is amended as follows.
- 61 In section 204(10) (policies of insurance and non-deferred annuities)—
- (a) for “as defined in section 458(3)” substitute “ within the meaning of Chapter 1 of Part 12 ”, and
  - (b) omit “other”.
- 62 In section 210B—
- (a) omit paragraph (b) of subsection (6) and the word “or” before it, and
  - (b) in subsection (8) (disposal and acquisition of section 440A securities), in the definition of “chargeable section 440A holding”, for “(2)(a)(iii)” substitute “ (2)(a)(i) ”.
- 63 In section 212(2) (annual deemed disposal of holdings of certain assets), for the words from “pension business” to the end substitute “ gross roll-up business ”.
- 64 In section 213(1A) (spreading of gains and losses under section 212), omit the words following “general annuity business”.

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*Finance Act 1996 (c. 8)*

F22 65 .....

**Textual Amendments**

**F22** Sch. 7 paras. 65-67 repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

F22 66 .....

**Textual Amendments**

**F22** Sch. 7 paras. 65-67 repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

F22 67 .....

**Textual Amendments**

**F22** Sch. 7 paras. 65-67 repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

*Capital Allowances Act 2001 (c. 2)*

68 CAA 2001 is amended as follows.

69 (1) Section 255 (apportionment of allowances and charges) is amended as follows.

(2) For subsections (1) and (1A) substitute—

“(1) Except where subsection (3) applies, any allowance to which the company is entitled, and any charge to which it is liable, for a chargeable period in respect of a management asset must be apportioned between basic life assurance and general annuity business, gross roll-up business and PHI business in accordance with subsections (1A) and (1B).

(1A) The allowance or charge is to be apportioned to a category of business using the formula—

$$A \times \frac{B}{C}$$

where—

A is the amount of the allowance or charge,

B is the mean of the opening and closing liabilities of that category of business, and

C is the mean of the opening and closing liabilities of all the categories of business mentioned in subsection (1) which are carried on by the company.



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(1B) If C is nil or below nil, the allowance or charge to be apportioned to a category of business is such as is just and reasonable.”

(3) Omit subsection (2).

(4) In subsection (3)—

- (a) in paragraph (a), for “section 441 of ICTA in respect of its overseas life assurance business” substitute “ section 436A of ICTA (gross roll-up business) ”, and
- (b) in paragraph (b), for “provided outside the United Kingdom for use for the management of that business” substitute “ held for the purposes of a permanent establishment outside the United Kingdom at or through which the company carries on gross roll-up business ”.

70 (1) Section 256 (different giving effect rules for different categories of business) is amended as follows.

(2) In subsection (3), for paragraphs (a) to (c) substitute “ section 436A of ICTA (gross roll-up business) ”.

(3) In subsection (4)—

- (a) for “profit” substitute “ profits ”,
- (b) in paragraph (a), for “any particular category of business” substitute “ gross roll-up business ” and for “that category of business” substitute “ its gross roll-up business ”, and
- (c) in paragraph (b), for “any particular category of business” substitute “ gross roll-up business ” and for “that category of business” substitute “ its gross roll-up business ”.

71 (1) Section 545 (investment assets) is amended as follows.

(2) In subsection (3), in the second sentence, for “sections 432ZA to 432E, or section 438B,” substitute “ section 432A ”.

(3) In subsection (5)—

- (a) for the words from “under—” to “no allowance” substitute “ under section 436A of ICTA (gross roll-up business), no allowance ”, and
- (b) for “the category of life assurance business in question” substitute “ gross roll-up business ”.

*Finance Act 2001 (c. 9)*

F23 72 .....

**Textual Amendments**

**F23** Sch. 7 para. 72 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

*Finance Act 2002 (c. 23)*

73 FA 2002 is amended as follows.

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F2474 .....

**Textual Amendments**  
F24 Sch. 7 para. 74 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), **Sch. 3 Pt. 1** (with [Sch. 2 Pts. 1, 2](#))

F2575 .....

**Textual Amendments**  
F25 Sch. 7 para. 75 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), **Sch. 3 Pt. 1** (with [Sch. 2 Pts. 1, 2](#))

*Income Tax (Trading and Other Income) Act 2005 (c. 5)*

76 ITTOIA 2005 is amended as follows.

77 In section 473(2) (policies and contracts to which Chapter 9 applies), in the definition of “capital redemption policy”, for “as defined in section 458(3)” substitute “ within the meaning of Chapter 1 of Part 12 ”.

F2678 .....

**Textual Amendments**  
F26 Sch. 7 para. 78 omitted (with effect in accordance with Sch. 17 para. 27(3) of the amending Act) by virtue of [Finance Act 2008 \(c. 9\)](#), **Sch. 17 para. 27(2)**

79 In Schedule 2 (transitionals and savings etc), in paragraph 118(2), for “from “other than” onwards in the definition of “annuity business”” substitute “ following paragraph (b) in the definition of “life assurance business” ”.

**PART 2**

TRANSITIONAL PROVISIONS

*Introduction*

F2780 .....

**Textual Amendments**  
F27 Sch. 7 paras. 80-84 omitted (17.7.2012) by virtue of [Finance Act 2012 \(c. 14\)](#), **Sch. 16 para. 247(p)(i)**

*Carry forward of unused pension business losses*

F2781 .....

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**Textual Amendments**

**F27** Sch. 7 paras. 80-84 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), Sch. 16 para. 247(p)(i)

*Carry forward of unused non-pension business losses*

<sup>F27</sup>82 .....

**Textual Amendments**

**F27** Sch. 7 paras. 80-84 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), Sch. 16 para. 247(p)(i)

<sup>F27</sup>83 .....

**Textual Amendments**

**F27** Sch. 7 paras. 80-84 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), Sch. 16 para. 247(p)(i)

*“Section 432F(2) excesses”*

<sup>F27</sup>84 .....

**Textual Amendments**

**F27** Sch. 7 paras. 80-84 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), Sch. 16 para. 247(p)(i)

*[<sup>F28</sup> [<sup>F29</sup> Losses transferred under section 444AZA]*

**Textual Amendments**

**F28** Sch. 7 paras 85, 86 and cross-headings added (with effect in accordance with art. 1(5) of the amending S.I.) by The Insurance Business Transfer Schemes (Amendment of the Corporation Tax Acts) Order 2008 (S.I. 2008/381), arts. 1(1), **30**

**F29** Sch. 7 para. 85 cross-heading substituted (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), **Sch. 1 para. 725(3)** (with Sch. 2 Pts. 1, 2)

85. (1) This paragraph applies where a loss <sup>F30</sup>... is treated by virtue of section 444AZA of ICTA as a loss of the transferee <sup>F30</sup>....

(2) Where any [<sup>F31</sup> losses so treated] would (assuming the transferor had continued to carry on the business transferred after the transfer) have been losses to which paragraph 81(1) would have applied, the amount of such losses to be treated as [<sup>F32</sup> losses of the transferee] in any period of account must not exceed—

$$GRBP \times \frac{PBTL}{GRBTL}$$

where—

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“GRBP” has the same meaning as in section 444AZA(2) of ICTA,  
“PBTL” is the mean of the opening and closing liabilities of the transferred pension business for the period of account, and  
“GRBTL” is the mean of the opening and closing liabilities of the transferred gross roll-up business for the period of account.

#### Textual Amendments

- F30** Words in Sch. 7 para. 85(1) repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), Sch. 1 para. 725(2)(a), Sch. 3 Pt. 1 (with Sch. 2 Pts. 1, 2)
- F31** Words in Sch. 7 para. 85(2) substituted (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), Sch. 1 para. 725(2)(b)(i) (with Sch. 2 Pts. 1, 2)
- F32** Words in Sch. 7 para. 85(2) substituted (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), Sch. 1 para. 725(2)(b)(ii) (with Sch. 2 Pts. 1, 2)

*[<sup>F33</sup>Losses transferred under section 444AZB]*

#### Textual Amendments

- F33** Sch. 7 para. 86 cross-heading substituted (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), Sch. 1 para. 725(5) (with Sch. 2 Pts. 1, 2)

- 86 (1) This paragraph applies where section 444AZB of ICTA has effect in relation to a transferee and the circumstances specified in sub-paragraph (2) or (3) below apply.
- (2) The circumstances are that—
- the profits of the life assurance business of the transferee for the period of account immediately preceding the first period of account beginning on or after 1st January 2007 were chargeable to tax in accordance with Case I of Schedule D by virtue of section 439A of ICTA, and
  - in that period, the transferee carried on pension business.
- (3) The circumstances are that—
- paragraph 29 of Schedule 8 applies in relation to the transferee, and
  - the transferee has an unused pension business loss within the meaning given by paragraph 81(4).
- (4) The appropriate fraction of any amount treated by virtue of section 444AZB(2) of ICTA as a loss of the transferee (a “[<sup>F34</sup>gross roll-up business] loss”) available to be set off against profits chargeable under section 436A of ICTA is to be treated for the purposes of paragraph 81 as an unused pension business loss.
- (5) The relevant fraction of any [<sup>F35</sup>gross roll-up business] loss is to be treated for the purposes of paragraph 82 as an unused non-pension business loss.
- (6) In this paragraph “the appropriate fraction”, in relation to a period of account, is—

$$\frac{PBTL}{TL}$$

where—

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“*PBTL*” is the mean of the opening and closing liabilities of the transferred pension business for the period of account, and

“*TL*” is the mean of the opening and closing liabilities of the transferred life assurance business for the period of account.

(7) In this paragraph the “the relevant fraction”, in relation to a period of account, is—

$$\frac{NPBTL}{TL}$$

where—

“*NPBTL*” is the mean of the opening and closing liabilities of the transferred gross roll-up business which is not pension business for the period of account, and

“*TL*” is the mean of the opening and closing liabilities of the transferred life assurance business for the period of account.]

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**Textual Amendments**

- F34** Words in Sch. 7 para. 86(4) substituted (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), [Sch. 1 para. 725\(4\)](#) (with [Sch. 2 Pts. 1, 2](#))
- F35** Words in Sch. 7 para. 86(5) substituted (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), [Sch. 1 para. 725\(4\)](#) (with [Sch. 2 Pts. 1, 2](#))

**Changes to legislation:**

Finance Act 2007, SCHEDULE 7 is up to date with all changes known to be in force on or before 14 April 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.

[View outstanding changes](#)

**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. 993 modified by [2016 c. 24 s. 118\(2\)](#)
- Sch. 24 para. 12(5)(za) inserted by [2015 c. 11 Sch. 20 para. 6\(a\)](#)
- Sch. 24 para. 21A(A1) inserted by [2015 c. 11 Sch. 20 para. 7\(2\)](#)
- Sch. 24 para. 4A(A1)(1) substituted for Sch. 24 para. 4A(1) by [2015 c. 11 Sch. 20 para. 3\(2\)](#)