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**Changes to legislation:** Finance Act 2007, Paragraph 40 is up to date with all changes known to be in force on or before 23 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

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# SCHEDULES

## SCHEDULE 7

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

#### PART 1

#### AMENDMENTS

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

<sup>F1</sup>40 .....

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#### **Textual Amendments**

**F1** Sch. 7 para. 40 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), Sch. 18 para. 23(e)(ii)

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**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\(2\)](#)