

---

**Changes to legislation:** Finance Act 2008, Paragraph 35 is up to date with all changes known to be in force on or before 22 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 17

#### INSURANCE COMPANIES ETC

##### *Repeal of section 737D of ICTA*

- 35 (1) In ICTA, omit section 737D (power to provide that manufactured payments are to be treated as income eligible for relief under section 438).
- (2) In consequence of sub-paragraph (1), omit—
- (a) section 83(1) of FA 1995,
  - (b) section 139(6) of FA 2006, and
  - (c) paragraph 175 of Schedule 1 to ITA 2007.

**Changes to legislation:**

Finance Act 2008, Paragraph 35 is up to date with all changes known to be in force on or before 22 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:**

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)