



# Finance Act 2008

## 2008 CHAPTER 9

### PART 2

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX\_GENERAL

##### *Other business and investment measures*

### 36 Company gains from investment life insurance contracts etc

<sup>F1</sup>(1) .....

(2) Schedule 14 contains amendments and repeals consequential on that Schedule etc.

#### **Textual Amendments**

**F1** S. 36(1) repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), Sch. 1 para. 730, **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

**Changes to legislation:**

Finance Act 2008, Section 36 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\(2\)](#)