



Finance Act 2010

2010 CHAPTER 13

PART 2

ANTI-AVOIDANCE AND REVENUE PROTECTION

Insurance companies

^{F1}47 Apportionment of asset value increases

.....

Textual Amendments

F1 S. 47 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), Sch. 16 para. 247(u)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2010, Section 47.