

SCHEDULES

SCHEDULE 16

PART 2: MINOR AND CONSEQUENTIAL AMENDMENTS

PART 3

AMENDMENTS OF OTHER ACTS

Finance Act 2004

- 114 In section 196A(4)(c) (power to restrict relief), for “brought into account at Step 1 in section 76(7) of ICTA (expenses of insurance companies) in respect of the employer” substitute “ordinary BLAGAB management expenses of the employer for an accounting period for the purposes of section 76 of FA 2012”.