

SCHEDULES

SCHEDULE 16

PART 2: MINOR AND CONSEQUENTIAL AMENDMENTS

PART 3

AMENDMENTS OF OTHER ACTS

Corporation Tax Act 2009

- 175 In section 806(3) (assets excluded from Part 8 (intangible fixed assets): financial assets), after paragraph (c) (but before the “and” at the end of that paragraph) insert—
- “(ca) assets so far as they are derived from, or are referable to, contracts or policies of insurance or capital redemption policies.”.