

SCHEDULES

SCHEDULE 39

REPEAL OF MISCELLANEOUS RELIEFS ETC

PART 4

LIFE ASSURANCE

Abolition of income tax relief for life assurance premiums under section 266 of ICTA

- 23 Section 266 of ICTA (income tax relief for life assurance premiums paid by eligible individuals) applies in relation to a premium or part of a premium only if the premium or part of a premium—
- (a) becomes due and payable before 6 April 2015, and
 - (b) is actually paid before 6 July 2015.