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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2012, Cross  
Heading: Removal of claw-backs on relief given under section 266 of ICTA. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 39

#### REPEAL OF MISCELLANEOUS RELIEFS ETC

#### PART 4

#### LIFE ASSURANCE

*Removal of claw-backs on relief given under section 266 of ICTA*

- 31 (1) In ICTA omit sections 268 to 272 (which provide for the “claw-back” of income tax relief given under section 266 of ICTA).
- (2) In consequence of the provision made by sub-paragraph (1), omit—
- (a) section 824(2D)(a) of ICTA,
  - (b) paragraph 11 of Schedule 35 to FA 2004,
  - (c) paragraph 123 of Schedule 1 to ITTOIA 2005, and
  - (d) paragraph 21 of Schedule 39 to FA 2008.
- (3) The amendments made by this paragraph have effect in relation to events occurring in relation to policies on or after 6 April 2015.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2012, Cross Heading:  
Removal of claw-backs on relief given under section 266 of ICTA.