

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2006, Income and Corporation Taxes Act 1988. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 7

#### TRANSFER OF ASSETS ABROAD

#### INCOME AND CORPORATION TAXES ACT 1988

##### *Amendments of ICTA: introductory*

1 F1 .....

##### **Textual Amendments**

**F1** Sch. 7 paras. 1-6 repealed (6.4.2007 with effect as mentioned in [s. 1034\(1\)](#) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1031, **Sch. 3 Pt. 1** (with transitional provisions and savings in [Sch. 2](#))

##### *Section 741: application subject to sections 741B and 741C*

2 F2 .....

##### **Textual Amendments**

**F2** Sch. 7 paras. 1-6 repealed (6.4.2007 with effect as mentioned in [s. 1034\(1\)](#) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1031, **Sch. 3 Pt. 1** (with transitional provisions and savings in [Sch. 2](#))

##### *Exemption from sections 739 and 740: new provision*

3 F3 .....

##### **Textual Amendments**

**F3** Sch. 7 paras. 1-6 repealed (6.4.2007 with effect as mentioned in [s. 1034\(1\)](#) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1031, **Sch. 3 Pt. 1** (with transitional provisions and savings in [Sch. 2](#))

##### *Application of sections 741 and 741A*

4 F4 .....

##### **Textual Amendments**

**F4** Sch. 7 paras. 1-6 repealed (6.4.2007 with effect as mentioned in [s. 1034\(1\)](#) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1031, **Sch. 3 Pt. 1** (with transitional provisions and savings in [Sch. 2](#))

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*Just and reasonable apportionment in certain cases*

5 F5 .....

**Textual Amendments**

**F5** Sch. 7 paras. 1-6 repealed (6.4.2007 with effect as mentioned in [s. 1034\(1\)](#) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1031, **Sch. 3 Pt. 1** (with transitional provisions and savings in [Sch. 2](#))

*Section 742: interpretation of the Chapter*

6 F6 .....

**Textual Amendments**

**F6** Sch. 7 paras. 1-6 repealed (6.4.2007 with effect as mentioned in [s. 1034\(1\)](#) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1031, **Sch. 3 Pt. 1** (with transitional provisions and savings in [Sch. 2](#))

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