

Companies determine a method of apportioning between BLAGAB and non-BLAGAB (where required): LAM05000

Detailed rules prescribed for calculating income and chargeable gains LAM02060 (summary); LAM03000 Income and Gains; LAM04000 Expenses

I-E profit split between policyholder share and shareholders share LAM06020

Restriction on offsets: BLAGAB policyholder profit effectively ring fenced: Rules for offset against shareholder profits. See LAM04000

Total I-E profit split between policyholder rate and normal CT rate: LAM06000