



Finance Act 1993

1993 CHAPTER 34

PART II

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER I

GENERAL

Overseas life insurance companies

103 Amendment of definition and repeals.

^{F1}(1)

- (2) The following provisions of that Act shall cease to have effect—
- (a) section 445 (charge to tax on investment income of overseas life insurance company);
 - (b) section 446(1) (qualifying distributions part of profits of pension business of overseas life insurance company);
 - (c) section 447(1), (2) and (4) (set-off of income tax and tax credits against corporation tax assessed under section 445);
 - (d) section 448 (qualifying distributions and tax credits);
 - (e) section 449 (double taxation agreements);
 - (f) section 724(5) to (8) (special provisions of accrued income scheme for overseas life insurance companies);
 - (g) section 811(2)(c) (provision about deduction of foreign tax not to affect overseas life insurance company charged under section 445);
 - (h) paragraph 1(9) of Schedule 19AB (payments on account of tax credits in case of pension business: special provision for overseas life insurance companies).

^{F2}(3)

Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1993, Section 103. (See end of Document for details)

^{F3}(4)

Textual Amendments

- F1** S. 103(1) omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), Sch. 16 para. 247(e)
F2 S. 103(3) omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), Sch. 16 para. 247(e)
F3 S. 103(4) repealed (29.4.1996 with effect in accordance with the provisions of Chapter II of Pt. IV of the repealing Act) by 1996 c. 8, s. 205, Sch. 41 Pt. V(3) Note

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1993, Section 103.