



# Finance Act 1993

## 1993 CHAPTER 34

### PART II

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER I

#### GENERAL

#### *Overseas life insurance companies*

**<sup>F1</sup>98 Modification of section 440 of Taxes Act 1988.**

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**Textual Amendments**

**F1** S. 98 repealed (with effect in accordance with reg. 1 of the amending S.I.) by [The Overseas Life Insurance Companies Regulations 2006 \(S.I. 2006/3271\)](#), reg. 1, **Sch. Pt. 1**

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1993, Section 98.