

SCHEDULES

SCHEDULE 16

PART 2: MINOR AND CONSEQUENTIAL AMENDMENTS

PART 3

AMENDMENTS OF OTHER ACTS

Corporation Tax Act 2009

157 In section 399 (index-linked gilt-edged securities), at the end insert—

“(6) In the case of insurance companies, the application of sections 400 to 400C is subject to section 112 of FA 2012.”