Status:	This is the	original ve	ersion (as it was	originally made). T	his
item of	legislation	is currentl	v only o	available	in its original form	at.

STATUTORY INSTRUMENTS

1999 No. 498

The Insurance Companies (Capital Redemption Business) (Modification of the Corporation Tax Acts) Regulations 1999

Application of life assurance provisions of the Corporation Tax Acts to capital redemption business

- **3.** The life assurance provisions of the Corporation Tax Acts specified in regulations 4 to 16 shall have effect in relation to any insurance company carrying on capital redemption business—
 - (a) as if the company's capital redemption business were life assurance business; and
 - (b) as respects its capital redemption business, with the modifications provided for in those regulations.