STATUTORY INSTRUMENTS

## 2004 No. 3266

## **INCOME TAX**

The Insurance Companies (Corporation Tax Acts) Order 2004

Made - - - -Laid before the House of Commons - - 9th December 2004

Coming into force

10th December 2004 1st January 2005

## THE INSURANCE COMPANIES (CORPORATION TAX ACTS) ORDER 2004

- 1. Citation, commencement and effect
- 2. Amendment of Chapter 1 of Part 12 of the Income and Corporation Taxes Act 1988
- 3. (1) Amend section 432E (section 432B: apportionment: participating funds) as...
- 4. After section 432F insert— Section 432B: apportionment of business transfer-in...
- 5. (1) Amend section 444AC (transfers of business: modification of section...
- 6. (1) Amend section 444AD (transfers of business: modification of section...
- 7. Amendment of the Finance Act 1989
- 8. (1) Amend section 83 (receipts to be taken into account...
- 9. (1) Amend section 83ZA (contingent loans) as follows. Signature Explanatory Note