



Finance Act 1991

1991 CHAPTER 31

PART II

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER I

GENERAL

Insurance companies and friendly societies

^{F1}47 **Investor protection schemes.**

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Textual Amendments

F1 S. 47 repealed (with effect for accounting periods beginning on or after 1.4.2004 in accordance with s. 42 of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 42 Pt. 2\(3\)](#)

48 **Assimilation of basic life assurance business and general annuity business.**

Schedule 7 to this Act shall have effect.

^{F2}49

Changes to legislation: *There are currently no known outstanding effects for the Finance Act 1991,*
Cross Heading: Insurance companies and friendly societies. (See end of Document for details)

Textual Amendments

- F2** [S. 49](#) repealed (22.3.2001 with effect in accordance with [s. 87](#) of the amending Act) by [2001 c. 9, s. 110](#), [Sch. 33 Pt. 2\(12\)](#)

50 Friendly societies.

Schedule 9 to this Act (which makes provision about friendly societies) shall have effect.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1991, Cross Heading:
Insurance companies and friendly societies.