



Finance Act 1993

1993 CHAPTER 34

PART II

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER I

GENERAL

Overseas life insurance companies

97 Modification of Taxes Act 1988

(1) The following shall be inserted after section 444A of the Taxes Act 1988—

“Provisions applying in relation to overseas life insurance companies

444B Modification of Act in relation to overseas life insurance companies

Schedule 19AC (which makes modifications of this Act in relation to overseas life insurance companies) shall have effect.”

(2) Schedule 9 to this Act (which inserts Schedule 19AC into that Act and makes further provision) shall have effect.