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STATUTORY INSTRUMENTS

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**1998 No. 1200**

**INCOME TAX**

The Insurance Companies (Loan Relationships)  
(Election for Accruals Basis) Order 1998

<i>Made</i> - - - -	<i>8th May 1998</i>
<i>Laid before the House of Commons</i> - -	<i>11th May 1998</i>
<i>Coming into force</i>	<i>1st June 1998</i>

THE INSURANCE COMPANIES (LOAN RELATIONSHIPS)  
(ELECTION FOR ACCRUALS BASIS) ORDER 1998

1. This Order may be cited as the Insurance Companies (Loan...
2. In paragraph 5(6) of Schedule 11 to the Finance Act...  
Signature  
Explanatory Note