
STATUTORY INSTRUMENTS

2001 No. 3629

The Financial Services and Markets Act 2000
(Consequential Amendments) (Taxes) Order 2001

PART 2

AMENDMENTS TO PRIMARY LEGISLATION

The Income and Corporation Taxes Act 1988 (c. 1)

Mortgage interest relief: register of qualifying lenders

- 24.** In section 376A (the register of qualifying lenders)(**1**) after subsection (1) insert—
- “(1A) The following are entitled to be registered—
- (a) a person who has permission under Part 4 of the Financial Services and Markets Act 2000—
 - (i) to accept deposits; or
 - (ii) to effect or carry out contracts of general insurance;
 - (b) a 90 per cent subsidiary of a person mentioned in—
 - (i) section 376(4)(e); or
 - (ii) paragraph (a) above;
 - (c) any other body whose activities and objects appear to the Board to qualify it for registration.”.

(1) Section 376A was inserted by section 142(2) of the Finance Act 1994.