STATUTORY INSTRUMENTS

2004 No. 3266

The Insurance Companies (Corporation Tax Acts) Order 2004

Amendment of the Finance Act 1989

- 9.—(1) Amend section 83ZA (1)(contingent loans) as follows.
- (2) In subsections (10)(b) and (12) for "line 15 figure" substitute "line 31 figure".
- (3) In subsection (12) for "as other income" substitute "as business transfers-in".

(1) Section 83ZA was inserted by paragraph 3 of Schedule 33 to the Finance Act 2003.