
STATUTORY INSTRUMENTS

2005 No. 3440

The Finance Act 2002, Schedule 26 (Parts
2 and 9) (Amendment No. 3) Order 2005

Consequential amendment

15. In paragraph 54(1) (interpretation)(1) at the appropriate points in the alphabetical list insert the following definitions—

““embedded derivative contract” shall be construed in accordance with paragraph 2(5);”;

““open-ended investment company” has the meaning given by section 468A(2) of the Taxes Act 1988(2);”.

(1) There are amendments to this paragraph, but none is relevant for present purposes.
(2) Section 468A was inserted by section 16 of the Finance (No. 2) Act 2005 (c. 22).