
STATUTORY INSTRUMENTS

2005 No. 3465

The Insurance Companies (Corporation
Tax Acts) (Amendment) Order 2005

Amendment of section 88 of the Finance Act 1989

8.—(1) Amend section 88 of the Finance Act 1989 (corporation tax: policy holder's fraction of profits) as follows.

(2) In subsection (3A)(1)—

- (a) at the end of paragraph (a) insert “and”; and
- (b) omit paragraphs (aa) to (ac).

(1) Subsection (3A) was inserted by paragraph 6(1) of Schedule 33 to the Finance Act 2003. Paragraphs (aa) to (ac) were inserted by paragraph 16 of the Finance (No. 2) Act 2005.