
STATUTORY INSTRUMENTS

2006 No. 3270

The Insurance Companies (Corporation Tax Acts) (Miscellaneous Amendments) Order 2006

Amendment of the Finance Act 2002

- 11.** In Schedule 26 to the Finance Act 2002 (loan relationships and derivative contracts) **(1)**—
- (a) in paragraph 4(2A)(b)**(2)** for “Rule 4.3.5 of the Integrated Prudential Sourcebook” substitute “Rule 3.2.5 of the Insurance Prudential Sourcebook;
 - (b) in paragraph 12(1)**(3)**—
 - (i) after the entry relating to a hedging relationship between a relevant contract and an asset or liability insert—
“Insurance Prudential Sourcebook (see sub-paragraph (15));” and
 - (ii) omit the entry relating to the Integrated Prudential Sourcebook;
 - (c) for paragraph 12(15) substitute—
“(15) “Insurance Prudential Sourcebook” means the Prudential Sourcebook for Insurers made by the Financial Services Authority under the Financial Services and Markets Act 2000.”.

(1) 2002 c. 23.

(2) Paragraph 4(2A) was lastly substituted by article 6(3) of S.I. 2006/3269.

(3) Paragraph 12(1) is substituted by article 9(3) of S.I. 2006/3269.