
STATUTORY INSTRUMENTS

2008 No. 381

**The Insurance Business Transfer Schemes
(Amendment of the Corporation Tax Acts) Order 2008**

Citation, commencement and effect

1.—(1) This Order may be cited as the Insurance Business Transfer Schemes (Amendment of the Corporation Tax Acts) Order 2008 and shall come into force on the day after this Order is made.

(2) Articles 3, 5, 7, 8, 10, 16, 25, 27 to 29 and 31 have effect in relation to transfers of business taking place on or after the date on which this Order comes into force.

(3) Article 4 has effect in relation to transfers of business taking place in periods of account current when this Order is made.

(4) Articles 6, 11 to 15, 17 to 23 and 26 have effect in relation to transfers of business taking place on or after 1st July 2008.

(5) Articles 9 and 30 have effect in relation to transfers of business taking place on or after 1st January 2007 (but do not have any effect in relation to periods of account other than those which are current when this Order is made).