Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team
to Income and Corporation Taxes Act 1988. Any changes that have already been made by the team appear in
the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Income and Corporation Taxes Act 1988

1988 CHAPTER 1

PART XII

SPECIAL CLASSES OF COMPANIES AND BUSINESSES

CHAPTER I

INSURANCE COMPANIES, UNDERWRITERS
AND CAPITAL REDEMPTION BUSINESS

[^F1^ *Equalisation reserves*

[^F1^**444D Qualifying distributions, tax credits, etc.**

    ^F2^. . . . .]

Textual Amendments

F1 Ss. 444BA-444BD and preceding cross-heading inserted (29.4.1996) by Finance Act 1996 (c. 8), s. 166, **Sch. 32 para. 1**

F2 Ss. 444C-444E repealed (with effect in accordance with Sch. 8 paras. 55, 57(1) of the repealing Act) by Finance Act 1995 (c. 4), **Sch. 29 Pt. 8(5)**, Notes 1, 2

Changes to legislation:
There are outstanding changes not yet made by the legislation.gov.uk editorial team to Income and Corporation Taxes Act 1988. Any changes that have already been made by the team appear in the content and are referenced with annotations.
View outstanding changes

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

–   Act Tax Acts: power to modify conferred by 2004 c. 25 s. 18
–   Act Taxes Acts modified by 1970 c. 9, Sch. A1 para. 10(7) (as inserted) by 2017 c. 32 s. 60(3)
–   Act Taxes Acts modified by 1970 c. 9, s. 8(7) (as inserted) by 2017 c. 32 Sch. 14 para. 3(15)
–   Act Taxes Acts modified by 1970 c. 9, s. 8A(7) (as inserted) by 2017 c. 32 Sch. 14 para. 4(12)
–   Act applied (with modifications) by S.I. 2010/875 reg. 16Sch. 2 (This amendment not applied to legislation.gov.uk. S.I. 2010/875 was revoked (27.8.2010) by SI 2010/1906, reg. 2 without having come into force)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

–   s. 109A(4B) inserted by 2005 c. 7 Sch. 4 para. 6(3) (This amendment not applied to legislation.gov.uk. The amending provision (2005 c. 7, Sch. 4 para. 6) repealed retrospectively by 2005 c. 22, Sch. 6 para. 4(1)(6))
–   Sch. 19AB para. 5(5)(a)(b) words substituted by S.I. 2001/3629 art. 52(2)(n) (This amendment not applied to legislation.gov.uk. The words to be substituted do not occur in Sch. 19AB para. 5)