



Finance Act 1990

1990 CHAPTER 29

PART II

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER I

GENERAL

Insurance companies and friendly societies

45 Policy holders' share of profits etc.

F ¹ (1)	.....
F ¹ (2)	.....
F ¹ (3)	.....
F ¹ (4)	.....
F ² (5)	.....
F ³ (6)	.....
F ¹ (7)	.....
F ⁴ (8)	.....
F ⁵ (9)	.....
F ⁶ (10)	.....
F ⁶ (11)	.....

Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1990, Section 45. (See end of Document for details)

Textual Amendments

- F1** S. 45(1)-(7) omitted (17.7.2012) by virtue of [Finance Act 2012 \(c. 14\)](#), [Sch. 16 para. 247\(b\)\(ii\)](#)
- F2** S. 45(5) repealed (with effect in accordance with Sch. 43 Pt. 3(12) Note 7 of the amending Act) by [Finance Act 2003 \(c. 14\)](#), [Sch. 43 Pt. 3\(12\)](#)
- F3** S. 45(6) repealed (31.7.1998 with effect in accordance with Schedule 3 to the amending Act) by [1998 c. 36, s. 165](#), [Sch. 27 Pt.\(2\) Note](#)
- F4** S. 45(8) repealed (1.5.1995 with effect as mentioned in [Sch. 8 paras. 55-57](#) of the amending Act) by [1995 c. 4, s. 162](#), [Sch. 29 Pt. VIII](#)
- F5** S. 45(9) repealed (31.7.1997 with effect in accordance with the provisions of Sch. 3 to the amending Act, other than para. 11) by [1997 c. 58, s. 52](#), [Sch. 8 Pt. II \(6\) Note \(with s. 3\(3\)\)](#)
- F6** S. 45(10)(11) omitted (17.7.2012) by virtue of [Finance Act 2012 \(c. 14\)](#), [Sch. 16 para. 247\(b\)\(ii\)](#)

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