SCHEDULES

SCHEDULE 4

TAX CREDITS, TAXATION OF DISTRIBUTIONS ETC

Modifications etc. (not altering text)

C1 Sch. 4 applied (with modifications) (temp. from 6.4.1999 to 6.4.2004) by S.I. 1998/1871, **reg. 4**

PART II

INSURANCE COMPANIES AND LLOYD'S UNDERWRITERS

THE TAXES ACT 1988

Section 231B

26 (1) In section 231B of the Taxes Act 1988, in subsection (4)(b), the words "or 441A(7)" shall be omitted.

(2) This paragraph has effect in relation to distributions made on or after 6th April 1999.

Changes to legislation:
There are currently no known outstanding effects for the Finance (No. 2) Act 1997, Cross Heading: Section 231B.