
STATUTORY INSTRUMENTS

1999 No. 1643

**The Insurance Companies (Loan Relationships)
(Election for Accruals Basis) Order 1999**

2. In paragraph 5(6) of Schedule 11 to the Finance Act 1996⁽¹⁾ (election for accruals basis for long term business assets) for “31st March 1999” there shall be substituted “31st March 2000”.

⁽¹⁾ Paragraph 5(6) was amended by S.I.1998/1200.