
STATUTORY INSTRUMENTS

1999 No. 498

INCOME TAX

**The Insurance Companies (Capital Redemption Business)
(Modification of the Corporation Tax Acts) Regulations 1999**

<i>Made</i>	- - - -	<i>1st March 1999</i>
<i>Laid before the House of Commons</i>	- -	<i>2nd March 1999</i>
<i>Coming into force</i>		<i>23rd March 1999</i>

**THE INSURANCE COMPANIES (CAPITAL
REDEMPTION BUSINESS) (MODIFICATION OF THE
CORPORATION TAX ACTS) REGULATIONS 1999**

1. Citation, commencement and effect
 2. Interpretation
 3. Application of life assurance provisions of the Corporation Tax Acts to capital redemption business
 4. Modifications of section 76 of the Taxes Act
 5. Modifications of section 431 of the Taxes Act
 6. Modification of section 431B of the Taxes Act
 7. Modification of section 458 of the Taxes Act
 8. Modification of Schedule 19AC to the Taxes Act
 9. Modification of section 44 of the Finance Act 1989
 10. Modification of section 82 of the Finance Act 1989
 11. Modification of section 213 of the Taxation of Chargeable Gains Act 1992
 12. Modification of section 214 of the Taxation of Chargeable Gains Act 1992
 13. Modification of section 65 of the Finance (No. 2) Act 1992
 14. Modification of Schedule 18 to the Finance Act 1994
 15. Modifications of Schedule 11 to the Finance Act 1996
 16. Modification of paragraph 19 of Schedule 12 to the Finance Act 1997
- Signature
Explanatory Note