

---

STATUTORY INSTRUMENTS

---

**2002 No. 1409**

The Financial Services and Markets Act 2000  
(Consequential Amendments) (Taxes) Order 2002

**Amendment of the Finance Act 1989**

3. In section 83A(2) of the Finance Act 1989 (meaning of “brought into account”)(1)—
- (a) after “In paragraph (a)” insert “above”;
  - (b) at the end add “Paragraph (b) above does not include accounts required in respect of internal linked funds.”.

---

(1) 1989 c. 26. Section 83A was substituted, together with section 83, for section 83 by paragraph 16(1) of Schedule 8 to the Finance Act 1995 (c. 4) and subsection (2) of section 83A was amended by paragraph 6(2) of Schedule 31 to the Finance Act 1996 and article 57 of the 2001 Order.