
STATUTORY INSTRUMENTS

2004 No. 3266

The Insurance Companies (Corporation Tax Acts) Order 2004

Amendment of Chapter 1 of Part 12 of the Income and Corporation Taxes Act 1988

5.—(1) Amend section 444AC(1) (transfers of business: modification of section 83(2) of the Finance Act 1989) as follows.

- (2) In subsections (2) and (3)—
 - (a) for “line 15 figure” substitute “line 31 figure”; and
 - (b) for “as other income” substitute “as a business transfer-in”.
- (3) In subsection (2) for “83(2)(d)” substitute “83(2)(e)”.