
STATUTORY INSTRUMENTS

2008 No. 1926

CORPORATION TAX

**The Financing-Arrangement-Funded
Transfers to Shareholders Regulations 2008**

<i>Made</i>	- - - -	<i>22nd July 2008</i>
<i>Laid before the House of Commons</i>	- -	<i>22nd July 2008</i>
<i>Coming into force</i>		<i>12th August 2008</i>

**THE FINANCING-ARRANGEMENT-FUNDED
TRANSFERS TO SHAREHOLDERS REGULATIONS 2008**

Preliminary

1. Citation, commencement and effect
2. Interpretation

The treatment of section 83YC(3) amounts

3. Amounts wholly attributable to life assurance business or to gross roll-up business
4. Other cases where relevant financing arrangements meet the loan condition only: life assurance business and PHI business
5. Other cases where relevant financing arrangements meet the loan condition only: gross roll-up business and basic life assurance and general annuity business
6. Other cases where relevant financing arrangements meet the reinsurance condition only: life assurance business and PHI business
7. Other cases where relevant financing arrangements meet the reinsurance condition only: gross roll-up business and basic life assurance and general annuity business
8. Relevant financing arrangements of more than one type

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

The treatment of section 83YD(2) amounts

9. Amounts wholly attributable to life assurance business or to gross roll-up business
 10. Other cases where relevant financing arrangements meet the loan condition only: life assurance business and PHI business
 11. Other cases where relevant financing arrangements meet the loan condition only: gross roll-up business and basic life assurance and general annuity business
 12. Other cases where relevant financing arrangements meet the reinsurance condition: life assurance business and PHI business
 13. Other cases where relevant financing arrangements meet the reinsurance condition: gross roll-up business and basic life assurance and general annuity business
 14. Cases involving more than one section 83YC(3) amount
- Signature
Explanatory Note