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STATUTORY INSTRUMENTS

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**2008 No. 2673**

**CORPORATION TAX**

The Financial Services and Markets Act 2000  
(Consequential Amendments) (Taxes) Order 2008

<i>Made</i>	- - - -	<i>8th October 2008</i>
<i>Laid before Parliament</i>		<i>8th October 2008</i>
<i>Coming into force</i>	- -	<i>29th October 2008</i>

The Treasury make the following Order in exercise of the powers conferred by sections 426 and 428 of the Financial Services and Markets Act 2000<sup>(1)</sup>:

**Citation and commencement**

1. This Order may be cited as the Financial Services and Markets Act 2000 (Consequential Amendments) (Taxes) Order 2008 and shall come into force on 29th October 2008 in relation to periods of account ending on or after that date.

**Amendment of section 444BA of the Income and Corporation Taxes Act 1988**

2. In section 444BA(11) of Income and Corporation Taxes Act<sup>(2)</sup>, for the words “chapter 7.5 of the Integrated Prudential Sourcebook” substitute “chapter 1.4 of the Insurance Prudential Sourcebook”.

8th October 2008

*Dave Watts*  
*Frank Roy*  
Two of the Lords Commissioners of Her  
Majesty’s Treasury

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(1) 2000, c. 8. The power to make an order under section 426 is, by virtue of section 428, vested in a Minister of the Crown. Section 417(1) provides that “Minister of the Crown” has the same meaning as in the Ministers of the Crown Act 1975 (c. 26).  
(2) 1988, c. 1. Section 444BA was inserted by section 166 of, and paragraph 1 of Schedule 32 to, the Finance Act 1996 (c. 8), and was amended by S.I. 2001/3629. Subsection (11) was amended by section 42 of, and paragraph 9 of Schedule 9 to, the Finance Act (No. 2) 2005 (c. 22) with effect in relation to periods of account ending on or after 31 December 2004.

**Status:** This is the original version (as it was originally made).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

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## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order amends section 444BA of the Income and Corporation Taxes Act 1988 (“ICTA”), in relation to matters under the care and management of Her Majesty’s Commissioners for Revenue and Customs. This amendment is in consequence of provisions made by or under the Financial Services and Markets Act 2001.

Article 2 amends section 444BA of ICTA by substituting details of the Prudential Sourcebook issued by the Financial Services Authority under the Financial Services and Markets Act 2000 with effect in relation to periods of account ending on or after 29th October 2008. The Prudential Sourcebook can be obtained from the website of the Financial Services Authority ([www.fsa.gov.uk/Pages/library/index.html](http://www.fsa.gov.uk/Pages/library/index.html)).

A full impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.