

*Status: Point in time view as at 01/10/2007.*

*Changes to legislation: Income and Corporation Taxes Act 1988, Section 434E is up to date with all changes known to be in force on or before 15 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*



# Income and Corporation Taxes Act 1988

## 1988 CHAPTER 1

### PART XII **U.K.**

#### SPECIAL CLASSES OF COMPANIES AND BUSINESSES

### CHAPTER I **U.K.**

#### INSURANCE COMPANIES, UNDERWRITERS AND CAPITAL REDEMPTION BUSINESS

*[<sup>F1</sup>Miscellaneous provisions relating to life assurance business]*

[<sup>F1</sup>434E Capital allowances: investment assets. **U.K.**

<sup>F2</sup> .....]

#### Textual Amendments

- F1** Ss. 434D, 434E inserted (with effect in accordance with Sch. 8 para. 57(1) of the amending Act) by Finance Act 1995 (c. 4), **Sch. 8 para. 23(1)** (with Sch. 8 para. 55(2))
- F2** S. 434E repealed (with effect in accordance with s. 579 of the repealing Act) by **Capital Allowances Act 2001 (c. 2), Sch. 2 para. 39, Sch. 4**

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