
STATUTORY INSTRUMENTS

2001 No. 3629

The Financial Services and Markets Act 2000
(Consequential Amendments) (Taxes) Order 2001

PART 2

AMENDMENTS TO PRIMARY LEGISLATION

The Income and Corporation Taxes Act 1988 (c. 1)

Involvement of insurance companies with plans and accounts

22. In section 333B(9) (involvement of insurance companies with plans and accounts)(**1**) for the definition of “insurance company” substitute—

““insurance company” means an undertaking carrying on the business of effecting or carrying out contracts of insurance and, for the purposes of this definition, “contract of insurance” has the meaning given by Article 3(1) of the Financial Services and Markets Act 2000 (Regulated Activities) Order 2001;”.

(**1**) Section 333B was inserted by section 77 of the Finance Act 1998.