
STATUTORY INSTRUMENTS

2004 No. 3266

INCOME TAX

The Insurance Companies (Corporation Tax Acts) Order 2004

Made - - - - *9th December 2004*
Laid before the House of
Commons - - - - *10th December 2004*
Coming into force - - *1st January 2005*

In exercise of the powers conferred upon them by section 431A of the Income and Corporation Taxes Act 1988⁽¹⁾ the Treasury, being satisfied that it is expedient to amend Chapter 1 of Part 12 of that Act in consequence of the exercise of powers by the Financial Services Authority under the Financial Services and Markets Act 2000⁽²⁾, and to amend other provisions of the Tax Acts in their application to insurance companies, make the following Order:

(1) 1988 c. 1. Section 431A was inserted by paragraph 2 of Schedule 6 to the Finance Act 1990 (c. 29) and amended by article 27 of S.I.2001/3629.
(2) 2000 c. 8.