Changes to legislation: Income and Corporation Taxes Act 1988, Cross Heading: Equalisation reserves is up to date with all changes known to be in force on or before 01 June 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

### SPECIAL CLASSES OF COMPANIES AND BUSINESSES

### **CHAPTER I**

## INSURANCE COMPANIES, UNDERWRITERS AND CAPITAL REDEMPTION BUSINESS

**I**<sup>F1</sup> Equalisation reserves

Textu	nal Amendments
F1	Ss. 444BA-444BD and preceding cross-heading inserted (29.4.1996) by Finance Act 1996 (c. 8), s. 166, Sch. 32 para. 1

	F2
Textu F2	al Amendments Ss. 444BA-444BD repealed (with effect in accordance with s. 26(3)-(9) of the repealing Act) by Finance Act 2012 (c. 14), s. 26(1); S.I. 2015/1999, art. 2

444BB	Modification of s. 444BA for mutual or overseas business and for non-resident
	companies.

F3

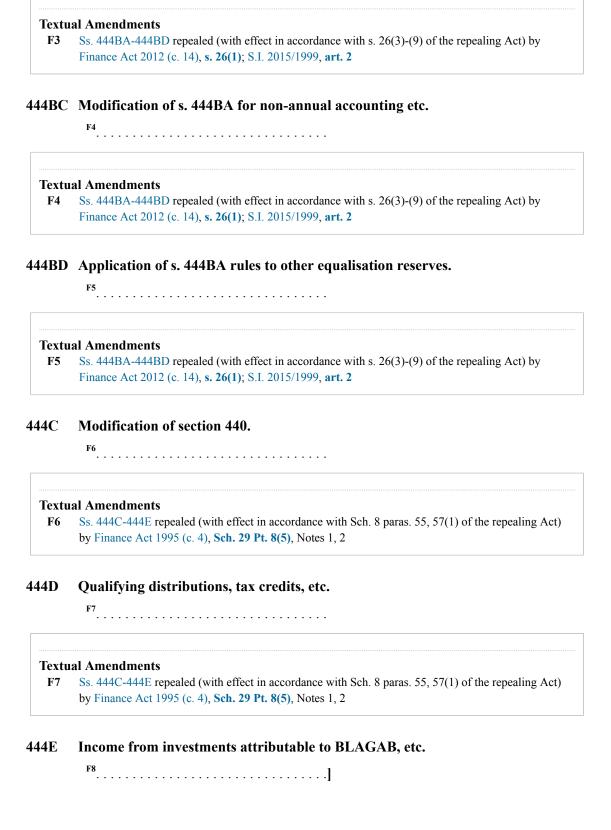
444BA Equalisation reserves for general business.

CHAPTER I – INSURANCE COMPANIES, UNDERWRITERS AND CAPITAL REDEMPTION

BUSINESS
Document Generated: 2024-06-01

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3

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#### **Textual Amendments**

F8 Ss. 444C-444E repealed (with effect in accordance with Sch. 8 paras. 55, 57(1) of the repealing Act) by Finance Act 1995 (c. 4), Sch. 29 Pt. 8(5), Notes 1, 2

#### **Status:**

Point in time view as at 17/07/2012.

### **Changes to legislation:**

Income and Corporation Taxes Act 1988, Cross Heading: Equalisation reserves is up to date with all changes known to be in force on or before 01 June 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.