

Status: Point in time view as at 01/01/1994. This version of this cross heading contains provisions that are not valid for this point in time.

Changes to legislation: Income and Corporation Taxes Act 1988, Paragraph 6A is up to date with all changes known to be in force on or before 16 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)

SCHEDULES

SCHEDULE 15 **U.K.**

QUALIFYING POLICIES

Modifications etc. (not altering text)

- C1** Sch. 15 modified by Finance Act 1991 (c. 31, SIF 63:1), s. 50, **Sch. 9 para. 5 (2)**
- C1** Sch. 15 modified (1.5.1995) by Finance Act 1995 (c. 4), **Sch. 10 para. 4(2)(3)**

PART I **U.K.**

QUALIFYING CONDITIONS

SPECIAL TYPES OF POLICY

(i) Friendly Society policies

VALID FROM 17/07/2012

- [^{F1}6A** Any expression—
- (a) which is used in any provision made by any of paragraphs 3 to 6, and
 - (b) which is used in Part 3 of the Finance Act 2012,
- has the same meaning in that provision as it has in that Part.]

Textual Amendments

- F1** Sch. 15 para. 6A inserted (with effect in accordance with s. 178 of the amending Act) by Finance Act 2012 (c. 14), **Sch. 18 para. 13(6)**

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