



# Income and Corporation Taxes Act 1988

## 1988 CHAPTER 1

### PART XIX

#### SUPPLEMENTAL

##### *Interpretation*

#### [<sup>F1</sup>840A Banks.

- (1) In any provision in relation to which it is provided that “bank” has the meaning given by this section “bank” means—
- (a) the Bank of England;
  - [<sup>F2</sup>(b) a person who has permission under Part 4 of the Financial Services and Markets Act 2000 to accept deposits other than—
    - (i) a building society within the meaning of the Building Societies Act 1986,
    - (ii) a friendly society within the meaning of section 116 of the Friendly Societies Act 1992 <sup>M1</sup>,
    - (iii) a society registered as a credit union under the Industrial and Provident Societies Act 1965 <sup>M2</sup> or the Credit Unions (Northern Ireland) Order 1985 <sup>M3</sup>, or
    - (iv) an insurance company within the meaning of section 659B(1);
  - (c) an EEA firm of the kind mentioned in paragraph 5(b) of Schedule 3 to the Financial Services and Markets Act 2000 which has permission under paragraph 15 of that Schedule (as a result of qualifying for authorisation under paragraph 12(1) of that Schedule) to accept deposits;] or
  - (d) a relevant international organisation which is designated as a bank for the purposes of that provision by an order made by the Treasury.
- (2) <sup>F3</sup> .....
- (3) For the purposes of subsection (1) above, a relevant international organisation is an international organisation of which the United Kingdom is a member.]

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*Status: Point in time view as at 01/12/2001. This version of this provision has been superseded.*

**Changes to legislation:** *Income and Corporation Taxes Act 1988, Section 840A 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)*

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#### **Textual Amendments**

- F1** S. 840A inserted (29.4.1996) by Finance Act 1996 (c. 8), **Sch. 37 para. 1(1)**
- F2** S. 840A(1)(b)(c) substituted (1.12.2001 in accordance with art. 1(2)(a) of the amending S.I.) by The Financial Services and Markets Act 2000 (Consequential Amendments) (Taxes) Order 2001 (S.I. 2001/3629), **art. 46(2)**
- F3** S. 840A(2) omitted (1.12.2001 in accordance with art. 1(2)(a) of the amending S.I.) by virtue of The Financial Services and Markets Act 2000 (Consequential Amendments) (Taxes) Order 2001 (S.I. 2001/3629), **art. 46(3)**
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#### **Marginal Citations**

- M1** 1992 c. 40.
- M2** 1965 c. 12.
- M3** S.I. 1985/1205 (N.I. 12).

**Status:**

Point in time view as at 01/12/2001. This version of this provision has been superseded.

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