



Finance Act 1996

1996 CHAPTER 8

PART IV

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER VI

MISCELLANEOUS PROVISIONS

Insurance companies

^{F1}166 Equalisation reserves.

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Textual Amendments

F1 S. 166 repealed (with effect in accordance with s. 26(3) of the amending Act) by [Finance Act 2012](#) (c. 14), s. **26(2)(b)**; S.I. 2015/1999, art. 2

Status:

Point in time view as at 17/07/2012. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1996, Section 166.