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STATUTORY INSTRUMENTS

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**1994 No. 3278**

**The Overseas Life Assurance Fund (Amendment) Order 1994**

**Amendments to Schedule 19AA to the Income and Corporation Taxes Act 1988**

**5.** In paragraph 5(5) —

- (a) in paragraph (a), after the word “assets” there shall be inserted “, other than land in the United Kingdom,”;
- (b) in paragraph (c) —
  - (i) after the word “assets” there shall be inserted the words “, other than land in the United Kingdom,”; and
  - (ii) after the word “agency” there shall be inserted the words “outside the United Kingdom”;
- (c) for paragraph (e) there shall be substituted —
  - “(e) assets not within any of paragraphs (ea), (f) and (g) below;
  - (ea) interests in authorised unit trusts;”;
- (d) after paragraph (f) there shall be inserted —
  - “(g) land in the United Kingdom;”.