
STATUTORY INSTRUMENTS

2001 No. 3629

The Financial Services and Markets Act 2000
(Consequential Amendments) (Taxes) Order 2001

PART 2

AMENDMENTS TO PRIMARY LEGISLATION

The Income and Corporation Taxes Act 1988 (c. 1)

Mortgage interest relief: qualifying lenders

- 23.**—(1) Amend section 376 (qualifying borrowers and qualifying lenders)(1) as follows.
- (2) In subsection (4)—
- (a) for paragraph (e) substitute—
 - “(e) a person who has permission under Part 4 of the Financial Services and Markets Act 2000 to effect or carry out contracts of long-term insurance;”;
 - (b) omit paragraph (g);
 - (c) for paragraph (p) substitute—
 - “(p) any body which is for the time being registered under section 376A.”.
- (3) Omit subsection (4A).

(1) Section 376 was relevantly amended by paragraph 3 of Schedule 9 to the Finance (No. 2) Act 1992 and section 142 (1)(a) of the Finance Act 1994.