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STATUTORY INSTRUMENTS

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**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: interpretation**

**25.** In section 379 (interpretation of sections 369 to 378) before the definition of “prescribed” insert—

““contracts of general insurance” means contracts which fall within Part I of Schedule 1 to the Financial Services and Markets Act 2000 (Regulated Activities) Order 2001 and “contracts of long-term insurance” means contracts which fall within Part II of that Schedule;”.