Status:	This is the	original	version	(as it was	originally made).	This
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STATUTORY INSTRUMENTS

2005 No. 3465

The Insurance Companies (Corporation Tax Acts) (Amendment) Order 2005

Amendment of Chapter 1 of Part 12 of the Income and Corporation Taxes Act 1988

- **4.**—(1) Amend section 432ZA (linked assets) (1) as follows.
- (2) In subsection (1) at the end insert—

[&]quot;and in a case where only part of an asset is so identified, references to a linked asset are references to that part.".

⁽¹⁾ Section 432ZA was inserted by paragraph 11(2) of Schedule 8 to the Finance Act 1995: there are amendments which are not relevant for present purposes.