

---

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—

“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.