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STATUTORY INSTRUMENTS

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**2007 No. 1031**

**CORPORATION TAX**

The Insurance Companies (Corporation  
Tax Acts) (Amendment) Order 2007

<i>Made</i>	- - - -	<i>26th March 2007</i>
<i>Laid before the House of Commons</i>	- -	<i>27th March 2007</i>
<i>Coming into force</i>		<i>17th April 2007</i>

THE INSURANCE COMPANIES (CORPORATION  
TAX ACTS) (AMENDMENT) ORDER 2007

1. Citation, commencement and effect
  2. Amendment of the Income and Corporation Taxes Act 1988
  3. (1) Amend section 432YA of the Income and Corporation Taxes...
  4. (1) Amend section 432A (apportionment of income and gains) as...
  5. (1) Amend section 432C (section 432B apportionment: income of non-participating...
  6. (1) Amend section 432D (section 432B apportionment: value of non-participating...
  7. (1) Amend section 432E (section 432B apportionment: participating funds) as...
  8. (1) Amend section 432G (section 432B: apportionment of business transfer-in)...
  9. (1) Amend paragraph 4 of Schedule 19AA (overseas life assurance...
  10. Amendment of the Finance Act 1989
  11. In section 82(1) (calculation of profits: bonuses etc) for “82D”...
  12. (1) Amend section 82D (treatment of profits: life assurance –...
  13. After section 82D insert— Section 82D: treatment of transferors under...
  14. Amendment of Schedule 7 to the Finance Act 1991
  15. Amendment of the Capital Allowances Act 2001
- Signature  
Explanatory Note