
STATUTORY INSTRUMENTS

2008 No. 381

The Insurance Business Transfer Schemes
(Amendment of the Corporation Tax Acts) Order 2008

Amendment of section 431

4. In section 431(2) (interpretative provisions relating to insurance companies)(**1**), in paragraph (a) of the definition of “insurance business transfer scheme”, for “or 4” substitute “, 4 or 5(**2**)”.

(1) Section 431(2) was relevantly amended by paragraph 1(1) of Schedule 9 to the Finance Act 2007.

(2) Case 5 was inserted in section 105(3) of the Financial Services and Markets Act 2000 (c. 8) by S.I. 2007/3253.