STATUTORY INSTRUMENTS

2008 No. 381

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

Amendment of section 432E

- **6.** In section 432E(2A) (apportionments: participating funds)(1)—
 - (a) omit "444ABC,",
 - (b) after "444AEA," insert "444AECA,",
 - (c) in paragraph (aa), omit "or 444ABC", and
 - (d) in paragraph (ab), after "444AEA" insert "or 444AECA".

⁽¹⁾ Section 432E was inserted by paragraph 4 of Schedule 6 to the Finance Act 1990. Subsection (2A) of that section was inserted by paragraph 10(4) of Schedule 33 to the Finance Act 2003 and relevantly amended by paragraph 2(2) of Schedule 11 to the Finance Act 2006 (c. 25) and paragraphs 4(2) and 8(2) of Schedule 9 to the Finance Act 2007.