
STATUTORY INSTRUMENTS

2008 No. 381

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

Amendment of section 440B

7. In section 440B(4B) (modifications where tax charged under Case I of Schedule D)(1), after “apply” insert “in relation to assets which are referable to the life assurance business of the transferor”.

(1) Section 440A was inserted by paragraph 28(1) of Schedule 8 to the Finance Act 1995 (c. 4) and subsection (4B) of that section was inserted section by paragraph 8(4) of Schedule 8 to the Finance Act 2007.