
Changes to legislation: Financial Services Act 2012, Cross Heading: Income and Corporation Taxes Act 1988 (c. 1) is up to date with all changes known to be in force on or before 17 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 18

FURTHER MINOR AND CONSEQUENTIAL AMENDMENTS

PART 2

AMENDMENTS OF OTHER ACTS OF PARLIAMENT

Income and Corporation Taxes Act 1988 (c. 1)

- 58 (1) The Income and Corporation Taxes Act 1988 is amended as follows.
- (2) In section 266 (life assurance premiums), in subsection (2)(a)(i), for “Part 4” substitute “ Part 4A ”.
- (3) In section 376 (qualifying borrowers and qualifying lenders), in subsection (4)(e), for “Part 4” substitute “ Part 4A ”.
- (4) In section 376A (the register of qualifying lenders), in subsection (1A)(a), for “Part 4” substitute “ Part 4A ”.
- (5) In section 431 (interpretation: insurance companies), in subsection (2), in the definition of “insurance company”, for “Part 4” substitute “ Part 4A ”.
- (6) In section 444AB (transfer schemes)—
- (a) in subsection (2)(b), for “Part 4” substitute “ Part 4A ”, and
- (b) in subsection (2A)(b), for “Part 4” substitute “ Part 4A ”.

Commencement Information

II Sch. 18 para. 58 in force at 1.4.2013 by S.I. 2013/423, art. 3, Sch.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act power to apply conferred (temp.) by [2014 c. 21 s. 79\(4\)](#)
- Act power to apply conferred (temp.) by [2014 c. 21 s. 81\(10\)](#)