

SCHEDULES

SCHEDULE 28

LIFE POLICIES, LIFE ANNUITIES AND CAPITAL REDEMPTION POLICIES

PART 2

PROVISION OF INFORMATION BY INSURERS

Duties of overseas insurers' tax representatives

19 In section 552B of the Taxes Act 1988, for subsection (2) (which specifies the relevant duties) substitute—

“(2) For the purposes of this section “the relevant duties” are—

- (a) the duties imposed by section 552,
- (b) the duties imposed by section 552ZA(2), (4) or (5), and
- (c) any duties imposed by regulations made under subsection (6) of section 552ZA by virtue of subsection (7) of that section,

so far as relating to relevant insurances under which the overseas insurer in question has any obligations.”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2001, Paragraph 19.