



Finance (No. 2) Act 2023

2023 CHAPTER 30

PART 7

MISCELLANEOUS AND FINAL

Administration

337 Insurance premium tax: power to make regulations about notifications

In Part 3 of FA 1994 (insurance premium tax), in section 74 (orders and regulations)—

(a) after subsection (6) insert—

“(6A) Regulations under this Part making provision as to the form and manner in which a notification is to be made, or as to the information to be contained in or provided with a notification, may make such provision by reference to a notice published by the Commissioners from time to time.”;

(b) in subsection (9), for “(7) and” substitute “(6A) to”.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Section 337.