
STATUTORY INSTRUMENTS

1995 No. 3237

INCOME TAX

**The Insurance Companies (Overseas Life Assurance
Business) (Compliance) Regulations 1995**

Made - - - - 12th December 1995
Laid before the House of
Commons - - 12th December 1995
Coming into force 2nd January 1996

**THE INSURANCE COMPANIES (OVERSEAS LIFE
ASSURANCE BUSINESS) (COMPLIANCE) REGULATIONS 1995**

Preliminary

1. Citation, commencement and effect
2. Interpretation
3. Meaning of specified event

Business which is overseas life assurance business

4. General
5. Business other than reinsurance business effected by a company resident in the United Kingdom outside the United Kingdom
6. Business other than reinsurance business effected either by a company resident in the United Kingdom otherwise than outside the United Kingdom or by an overseas life insurance company — policies or contracts made before 1st January 1996
7. Business other than reinsurance business effected either by a company resident in the United Kingdom otherwise than outside the United Kingdom or by an overseas life insurance company — policies or contracts made on or after 1st January 1996
8. Certain business other than reinsurance business where the company comes into possession of additional information
9. Reinsurance of business effected by a company resident in the United Kingdom outside the United Kingdom

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10. Reinsurance of business effected either by a company resident in the United Kingdom otherwise than outside the United Kingdom or by an overseas life insurance company
11. Certain reinsurance business where the company comes into possession of additional information

Territories in which policy holders residing

12. General
13. Business other than reinsurance business effected by a company resident in the United Kingdom outside the United Kingdom
14. Business other than reinsurance business effected either by a company resident in the United Kingdom otherwise than outside the United Kingdom or by an overseas life insurance company
15. Reinsurance business effected by a company resident in the United Kingdom outside the United Kingdom
16. Reinsurance business effected either by a company resident in the United Kingdom otherwise than outside the United Kingdom or by an overseas life insurance company

Certificates to be obtained on the happening of specified events

17. Business other than reinsurance business effected either by a company resident in the United Kingdom otherwise than outside the United Kingdom or by an overseas life insurance company

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18. Reclassification of policy or contract from date when it was effected
19. Reclassification of policy or contract from date after it was effected
20. Charge to tax where no certificate under regulation 17

Keeping and inspection of records and provision of information

21. Records to be kept and transfers of records
 22. Information to be provided to the Board
 23. Inspection of records
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