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STATUTORY INSTRUMENTS

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**2002 No. 443**

**TAXES**

**The Overseas Insurers (Tax Representatives)  
(Amendment) Regulations 2002**

*Made* - - - - - *28th February 2002*  
*Laid before the House of*  
*Commons* - - - *1st March 2002*  
*Coming into force* *6th April 2002*

**THE OVERSEAS INSURERS (TAX REPRESENTATIVES)  
(AMENDMENT) REGULATIONS 2002**

1. Citation, commencement and effect
  2. Interpretation
  3. Amendment of the principal Regulations
  4. In regulation 2 (interpretation)— (a) for the definition of “notice”...
  5. In regulation 10(2)(a) omit “of the Taxes Act”.
  6. In paragraph 1 in the definition of “gain”, omit “of...
  7. In paragraph 4(a) for “section 552 of the Taxes Act;”...
  8. For paragraph 8 substitute— For the purpose of this undertaking a relevant event is—...
  9. In paragraph 10— (a) in sub-paragraph (e) for “of the...
  10. Transitional provision
- Signature  
Explanatory Note