
STATUTORY INSTRUMENTS

2003 No. 2082

INCOME TAX

**The Insurance Companies (Calculation of
Profits: Policy Holders' Tax) Regulations 2003**

<i>Made</i>	- - - -	<i>11th August 2003</i>
<i>Laid before the House of Commons</i>	- -	<i>11th August 2003</i>
<i>Coming into force</i>		<i>1st September 2003</i>

**THE INSURANCE COMPANIES (CALCULATION OF
PROFITS: POLICY HOLDERS' TAX) REGULATIONS 2003**

1. Citation, commencement and effect
 2. Calculation of Profits: Policy Holders' Tax
 3. For the purpose of regulation 2 the basis of deduction...
 4. In regulation 3— (a) “the latest company tax return” means...
 5. A deduction for tax expended on behalf of policy holders...
- Signature
Explanatory Note