
STATUTORY INSTRUMENTS

2003 No. 2862

INCOME TAX

**The General Insurance Reserves
(Tax) (Amendment) Regulations 2003**

Made - - - - 10th November 2003
Laid before the House of
Commons - - 10th November 2003
Coming into force 5th December 2003

**THE GENERAL INSURANCE RESERVES
(TAX) (AMENDMENT) REGULATIONS 2003**

1. Citation, commencement and effect
 2. Interpretation
 3. Amendment of the principal Regulations
 4. (1) Amend regulation 2 (interpretation) as follows.
 5. (1) Amend regulation 3 (recalculation of technical provisions for the...
 6. (1) Amend regulation 4 (provisions supplementing regulation 3) as follows...
 7. (1) For regulation 5 (currency elections) substitute— Accounting in foreign...
 8. (1) Amend regulation 6 (excluded descriptions of general insurer) as...
 9. (1) Amend regulation 7 (“technical provisions” in relation to an...
 10. (1) Amend regulation 8 (elections under section 107(4) of the...
 11. After regulation 9 add— Modification: companies subject to these Regulations...
- Signature
Explanatory Note