
STATUTORY INSTRUMENTS

2004 No. 2200

The Overseas Life Insurance Companies Regulations 2004

Interpretation

2. In these Regulations —

“overseas life insurance company” has the meaning given by section 156(5) of the Finance Act 2003;

“permanent establishment”, in relation to an overseas life insurance company, has the meaning given by section 148 of the Finance Act 2003;

“the Taxes Act” means the Income and Corporation Taxes Act 1988(1).