

---

STATUTORY INSTRUMENTS

---

**2005 No. 3289**

**INCOME TAX  
CORPORATION TAX**

**The General Insurance Reserves  
(Tax) (Amendment) Regulations 2005**

*Made - - - - 29th November 2005*  
*Laid before House of*  
*Commons - - 30th November 2005*  
*Coming into force 21st December 2005*

**THE GENERAL INSURANCE RESERVES  
(TAX) (AMENDMENT) REGULATIONS 2005**

1. Citation, commencement and effect
  2. Amendment of the General Insurance Reserves (Tax) Regulations 2001
  3. (1) Amend paragraph (3) of regulation 3 (recalculation of technical...
  4. (1) Subject to paragraphs (2) and (3), for regulation 5...
- Signature  
Explanatory Note