
STATUTORY INSTRUMENTS

2006 No. 3271

The Overseas Life Insurance Companies Regulations 2006

Modification of the Capital Allowances Act 2001

36.—(1) In relation to an overseas life insurance company, the Capital Allowances Act 2001⁽¹⁾ shall have effect as if it were subject to the following modifications.

(2) In section 255 (apportionment of allowances and charges), in subsection (2) for “branch or agency” substitute “permanent establishment”.

⁽¹⁾ 2001 c. 2.