
STATUTORY INSTRUMENTS

2007 No. 3430

The Insurance Companies (Taxation of Reinsurance Business) (Corporation Tax Acts) (Amendment) Order 2007

Citation, commencement and effect

1.—(1) This Order may be cited as the Insurance Companies (Taxation of Reinsurance Business) (Corporation Tax Acts) (Amendment) Order 2007 and comes into force on 27th December 2007.

(2) Subject to paragraph (3), this Order has effect in relation to periods of account beginning on or after 1st January 2008.

(3) Article 2 has effect in relation to periods of account ending on or after 1st January 2007.