#### STATUTORY INSTRUMENTS

## 2008 No. 562

# **INCOME TAX**

# The Income Tax (Purchased Life Annuities) Regulations 2008

Made - - - - 5th March 2008 Laid before the House of Commons - - 5th March 2008

Coming into force 6th April 2008

# THE INCOME TAX (PURCHASED LIFE ANNUITIES) REGULATIONS 2008

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#### Introduction

- 1. Citation, commencement and application
- 2. Interpretation

#### PART 2

### Procedure where annuity is purchased

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- 4. Initial steps
- 5. Annuitant to provide information and make declaration
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- 7. What must be done on receipt of the completed form
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#### PART 3

Additional requirements where annuity is purchased from a non-United Kingdom insurer

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- 10. Nomination of a tax representative
- 11. Procedure for nomination
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- 13. Notification of changes
- 14. Termination of appointment of a tax representative other than death or bankruptcy, etc

Status: This is the original version (as it was originally made).

- 15. Termination of appointment of a tax representative death or bankruptcy, etc.
- 16. Tax representative to remain in post until successor appointed
- 17. Release of non-United Kingdom insurer from requirement to nominate a tax representative
- 18. Other arrangements
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