#### STATUTORY INSTRUMENTS

### 1978 No. 1159

#### **INCOME TAX**

# The Income Tax (Life Assurance Premium Relief) Regulations 1978

Made - - - - 4th August 1978 Coming into Operation 6th April 1979

## THE INCOME TAX (LIFE ASSURANCE PREMIUM RELIEF) REGULATIONS 1978

- 1. Citation and commencement
- 2. Interpretation
- 3. Information to be given to the life office
- 4. Rounding of sums payable by way of net premium
- 5. Deficiency claims: introductory
- 6. Interim claims in advance
- 7. Supplementary statements
- 8. Interim claims in arrear
- 9. Annual claims
- 10. Deficiency claims: supplementary provisions
- 11. Information from policyholders
- 12. Inspection of records

Signature

**Explanatory Note**