
STATUTORY INSTRUMENTS

1999 No. 1408

The Non-resident Companies (General Insurance Business) Regulations 1999

Modifications of Chapter IV of Part XVII of the Taxes Act

3. Chapter IV of Part XVII of the Taxes Act⁽¹⁾ shall have effect with the modifications prescribed in regulations 4 to 6 in any case where a non-resident company—

- (a) carries on general insurance business, and
- (b) draws up accounts relating to that business using a method falling within subsection (2) of section 755B.

⁽¹⁾ Chapter IV of Part XVII was amended by Schedule 17 to the Finance Act 1998.