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STATUTORY INSTRUMENTS

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**2000 No. 2089**

**INCOME TAX**

**The Insurance Companies (Overseas Life Assurance  
Business) (Excluded Business) Regulations 2000**

<i>Made</i>	- - - - -	<i>1st August 2000</i>
<i>Laid before the House of Commons</i>	- -	<i>1st August 2000</i>
<i>Coming into force</i>		<i>22nd August 2000</i>

**THE INSURANCE COMPANIES (OVERSEAS LIFE ASSURANCE  
BUSINESS) (EXCLUDED BUSINESS) REGULATIONS 2000**

1. Citation, commencement and effect
  2. Interpretation
  3. Life assurance business excluded from section 431D
  4. Circumstances where business not excluded from section 431D
  5. (1) The circumstances set out in this paragraph are where—...
  6. (1) The circumstances set out in this paragraph are where—...
  7. The circumstances set out in this regulation are where—
  8. Trustees residing in the United Kingdom
- Signature  
Explanatory Note