
STATUTORY INSTRUMENTS

2006 No. 3218

CORPORATION TAX

**The Group Relief for Overseas Losses (Modification
of the Corporation Tax Acts for Non-resident
Insurance Companies) Regulations 2006**

Made - - - - 4th December 2006
Laid before the House of
Commons - - 5th December 2006
Coming into force 26th December 2006

**THE GROUP RELIEF FOR OVERSEAS LOSSES (MODIFICATION
OF THE CORPORATION TAX ACTS FOR NON-RESIDENT
INSURANCE COMPANIES) REGULATIONS 2006**

1. Citation, commencement, effect and interpretation
 2. Modifications of the Corporation Tax Acts
 3. Modifications of section 12 of the Income and Corporation Taxes Act 1988
 4. Modifications of section 431(2) of the Income and Corporation Taxes Act 1988
 5. Modification of section 439A of the Income and Corporation Taxes Act 1988
 6. Modifications of section 444AA of the Income and Corporation Taxes Act 1988
 7. Modifications of section 444AB of the Income and Corporation Taxes Act 1988
 8. Modification of section 444AC of the Income and Corporation Taxes Act 1988
 9. Modification of section 444AD of the Income and Corporation Taxes Act 1988
 10. Modifications of section 83A of the Finance Act 1989
 11. Modification of the General Insurance Reserves (Tax) Regulations 2001
 12. Modification of the Insurance Companies (Reserves) (Tax) Regulations 1996
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Explanatory Note