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STATUTORY INSTRUMENTS

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**2006 No. 3218**

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

**Modifications of the Corporation Tax Acts**

**2.** For the purposes of Part 1 of Schedule 1 to the Finance Act 2006, the Corporation Tax Acts, and provision made under them, shall have effect with the modifications—

- (a) in regulations 3 to 10, in their application to EEA life insurance companies, and
- (b) in regulations 11 and 12, in their application to EEA general insurers.