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STATUTORY INSTRUMENTS

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**2007 No. 2147**

**CORPORATION TAX**

**The Group Relief for Overseas Losses (Modification  
of the Corporation Tax Acts for Non-resident Insurance  
Companies) (No. 2) (Amendment) Regulations 2007**

<i>Made</i>	- - - -	<i>23rd July 2007</i>
<i>Laid before the House of Commons</i>	- -	<i>24th July 2007</i>
<i>Coming into force</i>		<i>14th August 2007</i>

**THE GROUP RELIEF FOR OVERSEAS LOSSES  
(MODIFICATION OF THE CORPORATION TAX ACTS  
FOR NON-RESIDENT INSURANCE COMPANIES)  
(NO. 2) (AMENDMENT) REGULATIONS 2007**

1. Citation, commencement and effect
  2. Amendments to the Group Relief for Overseas Losses (Modification of the Corporation Tax Acts for Non-resident Insurance Companies) (No. 2) Regulations 2006
  3. Omission of regulation 3
  4. Amendment of regulation 5
  5. Amendment of regulation 6
  6. Insertion of regulation 7A
- Signature  
Explanatory Note