
STATUTORY INSTRUMENTS

2007 No. 2147

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

Insertion of regulation 7A

6. After regulation 7 (modification of section 444AB of the Income and Corporation Taxes Act 1988) insert—

“Modification of section 444ABD of the Income and Corporation Taxes Act 1988

7A. In section 444ABD(1)(b)(1), in a case where the transferor is an EEA firm or a Treaty firm, omit “line 32 of”.”