STATUTORY INSTRUMENTS

2007 No. 3402

CORPORATION TAX

The Taxation of Insurance Securitisation Companies Regulations 2007

Made - - - 4th December 2007

Laid before the House of

Commons - - 5th December 2007

Coming into force 28th December 2007

THE TAXATION OF INSURANCE SECURITISATION COMPANIES REGULATIONS 2007

Preliminary

- 1. Citation, commencement and effect
- 2. Interpretation
- 3. Scope of these Regulations

Insurance securitisation companies

- 4. Meaning of insurance securitisation company
- 5. Insurance securitisation companies that have an unallowable purpose
- 6. Application of accounting standards to insurance securitisation companies

Supplementary provisions

- 7. Application, modification and non-application of provisions of the Corporation Tax Acts
- 8. ICTA
- 9. The Taxation of Chargeable Gains Act 1992
- 10. The Finance Act 1996
- 11. The Finance Act 2002

Signature

Explanatory Note