
STATUTORY INSTRUMENTS

2007 No. 3449

**The Overseas Life Insurance Companies
(Amendment No. 2) Regulations 2007**

Amendment of regulation 26

8. In regulation 26(6) (modification of section 89 of the Finance Act 1989)⁽¹⁾, in the inserted subsection (6A), for the words from “means” to the end substitute—

“means brought into account—

- (a) in such technical accounts (or such parts of those accounts) included in the IAD accounts, or
- (b) in such parts of the income statements included in the IAS accounts,

as relate to the whole of the company’s long-term business or such of that business as is carried on through the permanent establishment in the United Kingdom through which the company carries on life assurance business.”

⁽¹⁾ Regulation 26(6) was amended by [S.I. 2007/2146](#).