

---

STATUTORY INSTRUMENTS

---

**2008 No. 2626**

**INCOME TAX**

**The Overseas Insurers (Tax Representatives)  
(Amendment) Regulations 2008**

|   |         |                          |
|---|---------|--------------------------|
| <i>Made</i>                                 | - - - - | <i>6th October 2008</i>  |
| <i>Laid before the House of<br/>Commons</i> | - - - - | <i>6th October 2008</i>  |
| <i>Coming into force</i>                    | - -     | <i>27th October 2008</i> |

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by section 552A(7), (9) and (10) of the Income and Corporation Taxes Act 1988<sup>(1)</sup> and now vested in them<sup>(2)</sup>.

- 
- (1) 1988 c. 1; section 552A was inserted by section 87 of the Finance Act 1998 (c. 36) and amended by paragraph 224 of Schedule 1 to the Income Tax (Trading and Other Income) Act 2005 (c. 5) and by paragraph 6 of Schedule 14 to the Finance Act 2008 (c. 9).
- (2) The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c. 11). Section 50 of that Act provides that in so far as it is appropriate in consequence of section 5 a reference in an enactment, however expressed, to the Commissioners of Inland Revenue is to be read as a reference to the Commissioners for Her Majesty's Revenue and Customs.