
STATUTORY INSTRUMENTS

2008 No. 2679

CORPORATION TAX

**The Insurance Companies (Reserves)
(Tax) (Amendment) Regulations 2008**

Made - - - - 9th October 2008
Laid before the House of
Commons - - 9th October 2008
Coming into force 30th October 2008

**THE INSURANCE COMPANIES (RESERVES)
(TAX) (AMENDMENT) REGULATIONS 2008**

1. Citation, commencement and effect
 2. Amendment to the Insurance Companies (Reserves) (Tax) Regulations 1996
 3. Amendments of regulation 2 (interpretation)
 4. Omission of regulation 5 (non-annual accounts: tax returns prepared on an annual basis)
 5. Amendment of regulation 7 (EEA firms and Treaty firms)
 6. Amendment of regulation 8A (certain insurance business carried on outside the United Kingdom by a controlled foreign company – non-annual accounts but returns prepared on an annual basis)
 7. Amendment of regulation 8B (disapplication of regulations 8 and 8A where controlled foreign company prepares non-annual accounts and final replacement of the technical provision does not take place in conformity with the Companies Act)
 8. Amendment of regulation 9 (United Kingdom branches of companies not resident in the United Kingdom which maintain equalisation reserves by virtue of equalisation reserves rules)
 9. Amendment of regulation 10 (double taxation relief)
 10. Amendment of regulation 14 (application of provisions contained in Part 2 of these Regulations)
- Signature
Explanatory Note