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STATUTORY INSTRUMENTS

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**1995 No. 3237**

**INCOME TAX**

**The Insurance Companies (Overseas Life Assurance  
Business) (Compliance) Regulations 1995**

*Made* - - - - 12th December 1995  
*Laid before the House of*  
*Commons* - - - - 12th December 1995  
*Coming into force* - - 2nd January 1996

The Commissioners of Inland Revenue, in exercise of the powers conferred on them by section 431E of the Income and Corporation Taxes Act 1988<sup>(1)</sup> and paragraph 58 of Schedule 8 to the Finance Act 1995<sup>(2)</sup>, hereby make the following Regulations:

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(1) 1988 c. 1; section 431E was inserted by paragraph 2 of Schedule 8 to the Finance Act 1995 (c. 4).  
(2) 1995 c. 4.