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STATUTORY INSTRUMENTS

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**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