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STATUTORY INSTRUMENTS

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**1995 No. 1730**

**INCOME TAX**

**The Insurance Companies (Taxation of  
Reinsurance Business) Regulations 1995**

<i>Made</i>	- - - -	<i>7th July 1995</i>
<i>Laid before the House of Commons</i>	- -	<i>7th July 1995</i>
<i>Coming into force</i>		<i>28th July 1995</i>

**THE INSURANCE COMPANIES (TAXATION OF  
REINSURANCE BUSINESS) REGULATIONS 1995**

1. Citation, commencement and effect
  2. Interpretation
  3. Calculation of investment return in sole accounting period
  4. Calculation of investment return in first accounting period
  5. Calculation of investment return in second and subsequent accounting periods other than final accounting period
  6. Calculation of investment return in final accounting period
  7. Prescribed percentage rates of return for the purposes of regulations 4 and 5
  8. Ascertainment of investment return — prescribed dates of payments made under reinsurance arrangements
  9. Exclusion of certain reinsurance arrangements from section 442A
  10. Exclusion of policy and contract from section 442A
  11. Exclusion of certain business from section 431C
  12. Exclusion of certain reinsurance business from section 439A
- Signature  
Explanatory Note