
STATUTORY INSTRUMENTS

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⁽¹⁾ and paragraph 58 of Schedule 8 to the Finance Act 1995⁽²⁾, hereby make the following Regulations:

(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.