
STATUTORY INSTRUMENTS

1995 No. 3238

INCOME TAX

The Insurance Companies (Overseas Life Assurance Business) (Tax Credit) Regulations 1995

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

THE INSURANCE COMPANIES (OVERSEAS LIFE ASSURANCE BUSINESS) (TAX CREDIT) REGULATIONS 1995

Preliminary

1. Citation, commencement and effect
2. Interpretation
3. Meaning of relevant overseas policy holders
4. Meaning of tax credit territory

Entitlement to tax credit

5. Entitlement to tax credit

Amount of tax credit

6. Amount of tax credit
7. Appropriate fraction
8. Relevant tax credit

Territories in which policy holders residing

9. General
10. Policies or contracts effected by a company resident in the United Kingdom outside the United Kingdom

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

11. Policies or contracts effected either by a company resident in the United Kingdom otherwise than outside the United Kingdom or by an overseas life insurance company
12. Interpretation of regulations 10 and 11

Keeping and inspection of records and provision of information

13. Records to be kept and transfers of records
14. Information to be provided to the Board
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Explanatory Note