
STATUTORY INSTRUMENTS

1999 No. 881

INCOME TAX

The Overseas Insurers (Tax Representatives) Regulations 1999

<i>Made</i>	- - - -	<i>18th March 1999</i>
<i>Laid before the House of Commons</i>	- -	<i>18th March 1999</i>
<i>Coming into force</i>		<i>6th April 1999</i>

THE OVERSEAS INSURERS (TAX REPRESENTATIVES) REGULATIONS 1999

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 4. Nomination of tax representative by overseas insurer
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SCHEDULE —

PART I — **INTERPRETATION**

1. In this Schedule— “basic rate limit” has the meaning given...
2. For the purposes of this Schedule a year of assessment...

PART II — **UNDERTAKING BY OVERSEAS INSURER – PRE 6TH APRIL 2000 INSURANCES**

3. The terms of the undertaking referred to in regulation 12(1)(c)(i)...
4. For the purposes of this undertaking a relevant event is...

Changes to legislation: There are currently no known outstanding effects for the The Overseas Insurers (Tax Representatives) Regulations 1999. (See end of Document for details)

5. In determining whether the aggregate sum payable, or other benefits...
6. The information referred to in this paragraph is—
PART III — UNDERTAKING BY OVERSEAS INSURER – POST 5TH APRIL
2000 INSURANCES
7. The terms of the undertaking referred to in regulation 12(1)(c)(ii)...
8. For the purpose of this undertaking a relevant event is...
- 8A For the purposes of this Part of this Schedule, in...
9. The circumstances described in this paragraph are where the aggregate...
10. The information referred to in this paragraph is—

Explanatory Note

Changes to legislation:

There are currently no known outstanding effects for the The Overseas Insurers (Tax Representatives) Regulations 1999.