

SCHEDULE

PART III

UNDERTAKING BY OVERSEAS INSURER – POST 5TH APRIL 2000 INSURANCES

- 10.** The information referred to in this paragraph is–
- (a) the name and address of the policy holder;
 - (b) any unique identifying designation given to the policy or contract in connection with which the relevant event has occurred;
 - (c) the date and nature of the relevant event;
 - (d) the amount of the gain;
 - (e) the number of years relevant for computing the appropriate fraction of the gain for the purposes of section [F¹536, apart from section 536(7), of ITTOIA 2005];
 - (f) whether the policy holder is to be treated as having paid income tax at the basic ^{F²}... rate on the amount of the gain in accordance with [F³530, apart from section 528, of ITTOIA 2005].

Textual Amendments

- F1** Words in Sch. para. 10(e) substituted (27.10.2008) by The Overseas Insurers (Tax Representatives) (Amendment) Regulations 2008 (S.I. 2008/2626), regs. 1, **7(10)(a)**
- F2** Words in Sch. para. 10(f) omitted (27.10.2008) by virtue of The Overseas Insurers (Tax Representatives) (Amendment) Regulations 2008 (S.I. 2008/2626), regs. 1, **7(10)(b)(i)**
- F3** Words in Sch. para. 10(f) substituted (27.10.2008) by The Overseas Insurers (Tax Representatives) (Amendment) Regulations 2008 (S.I. 2008/2626), regs. 1, **7(10)(b)(ii)**

Commencement Information

- I1** Sch. para. 10 in force at 6.4.1999, see **reg. 1**

Changes to legislation:

There are currently no known outstanding effects for the The Overseas Insurers (Tax Representatives) Regulations 1999, Paragraph 10.