

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

SCHEDULE

PART I
INTERPRETATION

1. In this Schedule—

“basic rate limit” has the meaning given by [^{F1}section 20(2) of the Income Tax Act 2007];

^{F2} ...

“gain” means a gain which is treated as arising in connection with a policy or contract under [^{F3}Chapter 9 of Part 4 of ITTOIA 2005]^{F4}...;

^{F5} ...

^{F6} ...

[^{F7}“tax year” has the meaning given by section 4(2) of the Income Tax Act 2007.]

Textual Amendments

- F1** Words in Sch. para. 1 substituted (27.10.2008) by [The Overseas Insurers \(Tax Representatives\) \(Amendment\) Regulations 2008 \(S.I. 2008/2626\)](#), regs. 1, **7(2)(a)**
- F2** Words in Sch. para. 1 omitted (27.10.2008) by virtue of [The Overseas Insurers \(Tax Representatives\) \(Amendment\) Regulations 2008 \(S.I. 2008/2626\)](#), regs. 1, **7(2)(b)**
- F3** Words in Sch. para. 1 substituted (27.10.2008) by [The Overseas Insurers \(Tax Representatives\) \(Amendment\) Regulations 2008 \(S.I. 2008/2626\)](#), regs. 1, **7(2)(c)**
- F4** Words in Sch. para. 1 omitted (with effect in accordance with reg. 1 of the amending S.I.) by virtue of [The Overseas Insurers \(Tax Representatives\) \(Amendment\) Regulations 2002 \(S.I. 2002/443\)](#), regs. 1, **6** (with reg. 10)
- F5** Words in Sch. para. 1 omitted (27.10.2008) by virtue of [The Overseas Insurers \(Tax Representatives\) \(Amendment\) Regulations 2008 \(S.I. 2008/2626\)](#), regs. 1, **7(2)(d)**
- F6** Words in Sch. para. 1 omitted (27.10.2008) by virtue of [The Overseas Insurers \(Tax Representatives\) \(Amendment\) Regulations 2008 \(S.I. 2008/2626\)](#), regs. 1, **7(2)(e)**
- F7** Words in Sch. para. 1 inserted (27.10.2008) by [The Overseas Insurers \(Tax Representatives\) \(Amendment\) Regulations 2008 \(S.I. 2008/2626\)](#), regs. 1, **7(2)(f)**

Commencement Information

- I1** Sch. para. 1 in force at 6.4.1999, see [reg. 1](#)

^{F8}2.

Textual Amendments

- F8** Sch. para. 2 omitted (27.10.2008) by virtue of [The Overseas Insurers \(Tax Representatives\) \(Amendment\) Regulations 2008 \(S.I. 2008/2626\)](#), regs. 1, **7(3)**

Changes to legislation:

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