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STATUTORY INSTRUMENTS

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**2001 No. 1757**

**The General Insurance Reserves (Tax) Regulations 2001**

*Rule 8*

**8.2.** Where there has been no intervening period (as mentioned in paragraph (b) of Rule 7.3.), or the result of paragraph (b) of Rule 8.1. is neither an excess nor a deficiency, the result of Rule 7 shall be the amount of the excess referred to in section 107(2), or the amount of the deficiency referred to in section 107(3), as the case may be.