Status:	This is th	he original	version	(as it was	originally mad	de). This
item of	legislatio	on is curre	ntly only	available	in its original	format.

STATUTORY INSTRUMENTS

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.