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STATUTORY INSTRUMENTS

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**2001 No. 3629**

The Financial Services and Markets Act 2000  
(Consequential Amendments) (Taxes) Order 2001

PART 3

AMENDMENTS TO SECONDARY LEGISLATION

*The General Insurance Reserves (Tax) Regulations 2001 (S.I.2001/1757)*

**Provisions supplementing regulation 3**

**193.**—(1) In regulation 4(1) of the General Insurance Reserves (Tax) Regulations 2001 (provisions supplementing regulation 3)—

(a) for sub-paragraph (a) substitute—

“(a) a transfer effected under a scheme falling within section 105 of the Financial Services and Markets Act 2000, including an excluded scheme falling within Case 2, 3, or 4 of subsection (3) of that section, or”;

(b) in sub-paragraph (b) for “52B of that Act” substitute “116 of the Financial Services and Markets Act 2000”.

(2) The amendment made by paragraph (1)(a) above has effect in relation to any transfer under a scheme falling within section 105 of the Financial Services and Markets Act 2000, including an excluded scheme falling within case 2, 3 or 4 of subsection (3) of that section.

(3) The amendment made by paragraph (1)(b) above has effect in relation to any transfer in relation to which section 116 of the Financial Services and Markets Act 2000 applies.