
STATUTORY INSTRUMENTS

2002 No. 443

TAXES

**The Overseas Insurers (Tax Representatives)
(Amendment) Regulations 2002**

<i>Made</i>	- - - -	<i>28th February 2002</i>
<i>Laid before the House of Commons</i>	- - - -	<i>1st March 2002</i>
<i>Coming into force</i>	- -	<i>6th April 2002</i>

The Commissioners of Inland Revenue in exercise of the powers conferred upon them by section 552A(7) and (9) of the Income and Corporation Taxes Act 1988⁽¹⁾ and section 133 of the Finance Act 1999⁽²⁾ hereby make the following Regulations:

(1) 1988 c. 1. Section 552A was inserted by section 87 of the Finance Act 1998 (c. 36).
(2) 1999 c. 16.