

---

STATUTORY INSTRUMENTS

---

**2004 No. 2189**

**TAXES**

**The Insurance Companies (Taxation of Reinsurance  
Business)(Amendment) Regulations 2004**

*Made - - - - 26th August 2004*  
*Laid before the House of*  
*Commons - - 26th August 2004*  
*Coming into force 16th September 2004*

**THE INSURANCE COMPANIES (TAXATION OF REINSURANCE  
BUSINESS)(AMENDMENT) REGULATIONS 2004**

1. Citation, commencement, effect and transitional provision.
2. Amendment of the Insurance Companies (Taxation of Reinsurance Business) Regulations 1995
3. In regulation 3(1), in the definition of “P” after “premium”...
4. (1) Amend regulations 4 and 5 as follows.
5. (1) In regulation 9— (a) in paragraph (1), for “(4A)”...
6. Revocation  
Signature  
Explanatory Note