
STATUTORY INSTRUMENTS

2006 No. 3218

The Group Relief for Overseas Losses (Modification
of the Corporation Tax Acts for Non-resident
Insurance Companies) Regulations 2006

Modification of the General Insurance Reserves (Tax) Regulations 2001

11. It shall be assumed that Case 1 in regulation 10(1) of the General Insurance Reserves (Tax) Regulations 2001⁽¹⁾ applies to an EEA general insurer.

⁽¹⁾ [S.I. 2001/1757](#); regulation 10 was inserted by regulation 11 of [S.I. 2003/2862](#).