Status:	This is th	he original	version	(as it was	originally mad	de). This
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## STATUTORY INSTRUMENTS

## 2006 No. 3271

## The Overseas Life Insurance Companies Regulations 2006

## **Modification of the Taxation of Chargeable Gains Act 1992**

**31.** In section 213(1) (spreading of gains and losses under section 212), in subsection (4) after "long-term business" insert "in the United Kingdom through a permanent establishment".