
STATUTORY INSTRUMENTS

2007 No. 3449

**The Overseas Life Insurance Companies
(Amendment No. 2) Regulations 2007**

Amendment of regulation 24

7. In regulation 24(2) (modifications of section 83A of the Finance Act 1989)(**1**), in the inserted subsection (2A), for the words from “are” to the end substitute—

“are—

- (a) such technical accounts (or such parts of those accounts) included in the IAD accounts,
or
- (b) such parts of the income statements included in the IAS accounts,

as relate to the whole of the company’s long-term business or such of that business as is carried on through the permanent establishment in the United Kingdom through which the company carries on life assurance business.”

(1) Regulation 24(2) was amended by [S.I. 2007/2146](#).