Status:	This is the	original v	ersion ((as it was	originally made).	This
item of	legislation	is current	lv only	available	in its original form	nat

STATUTORY INSTRUMENTS

2008 No. 1924

The Overseas Life Insurance Companies (Amendment) Regulations 2008

Insertion of regulation 15B

- **11.** Before regulation 16 (modification of section 444AL of the Income and Corporation Taxes Act 1988) insert—
 - "15B. In a case where the transferor or the transferee is an EEA firm or a Treaty firm (or both are), omit section 444AE (transfers of business: FAFTS)(1).".

⁽¹⁾ Section 444AE was inserted by paragraph 20(1) of Schedule 33 to the Finance Act 2003 and substituted by paragraph 2 of Schedule 17 to the Finance Act 2008.