
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.