STATUTORY INSTRUMENTS

## 2008 No. 2646

## **CORPORATION TAX**

The Group Relief for Overseas Losses (Modification of the Corporation Tax Acts for Non-resident Insurance Companies) Regulations 2008

Made	-	-	-	-	
Laid bej	fore t	he H	ouse	of	
Commo	ns	-	-		
Coming	into	force	?		

7th October 2008 7th October 2008 28th October 2008

## THE GROUP RELIEF FOR OVERSEAS LOSSES (MODIFICATION OF THE CORPORATION TAX ACTS FOR NON-RESIDENT INSURANCE COMPANIES) REGULATIONS 2008

- 1. Citation, commencement and effect
- 2. Modification of the Corporation Tax Acts
- 3. Modification of section 431(2) of the Income and Corporation Taxes Act 1988
- 4. Modification of the Insurance Companies (Reserves) (Tax) Regulations 1996
- 5. Revocations Signature Explanatory Note