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STATUTORY INSTRUMENTS

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**2011 No. 661**

**INSURANCE PREMIUM TAX**

**The Insurance Premium Tax (Discounted  
Insurance Premiums: Higher Rate) Order 2011**

*Approved by the House of Commons*

<i>Made</i>	- - - -	<i>7th March 2011</i>
<i>Laid before the House of Commons</i>	- - - -	<i>8th March 2011</i>
<i>Coming into force</i>	- -	<i>1st April 2011</i>

The Treasury make the following Order in exercise of the powers conferred by section 51A(3) of the Finance Act 1994<sup>(1)</sup>:

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<sup>(1)</sup> 1994 c. 9. Section 51A was inserted, in relation to a premium which falls to be regarded for the purposes of Part 3 of the Finance Act 1994 as received under a taxable insurance contract by an insurer on or after 1st April 1997, by sections 22(1) and 24(1) of the Finance Act 1997 (c. 16).