
STATUTORY INSTRUMENTS

2012 No. 3044

**The Insurance Companies and CFCs (Avoidance
of Double Charge) Regulations 2012**

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Insurance Companies and CFCs (Avoidance of Double Charge) Regulations 2012 and come into force on 31st December 2012.

(2) These Regulations have effect in relation to accounting periods beginning on or after 1st January 2013.