
STATUTORY INSTRUMENTS

2018 No. 538

CORPORATION TAX

The Insurance Companies (Taxation of Re-
insurance Business) Regulations 2018

<i>Made</i>	- - - -	<i>26th April 2018</i>
<i>Laid before the House of Commons</i>	- - - -	<i>30th April 2018</i>
<i>Coming into force</i>	- -	<i>1st June 2018</i>

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by sections 57(3), 90(4) and (5) and 91 of the Finance Act 2012⁽¹⁾: