
STATUTORY INSTRUMENTS

2023 No. 1236

CORPORATION TAX

The Insurance Companies (“The Long-term
Business Fixed Capital”) Regulations 2023

Made - - - - 20th November 2023
Laid before the House of
Commons - - 21st November 2023
Coming into force 12th December 2023

THE INSURANCE COMPANIES (“THE LONG-TERM
BUSINESS FIXED CAPITAL”) REGULATIONS 2023

1. Citation, commencement and effect
 2. Structural assets of a company’s long-term business
 3. Specified description of assets
- Signature
Explanatory Note