



Taxation (Post-transition Period) Act 2020

2020 CHAPTER 26

Insurance premium tax

8 Liability of insured in certain cases

In section 65 of FA 1994 (insurance premium tax: liability of insured in certain cases), for subsections (1A) and (1B) substitute—

- “(1A) The condition mentioned in subsection (1)(b) above is that there are no arrangements in relation to the country or territory relating to insurance premium tax which—
- (a) have effect by virtue of an Order in Council under section 173 of the Finance Act 2006, and
 - (b) contain provision of a kind mentioned in subsection (2)(a) and (b) of that section.”

Commencement Information

- 11** S. 8 in force at Royal Assent for specified purposes, see s. 11(1)(e)
- 12** S. 8 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, **reg. 9**

Changes to legislation:

There are currently no known outstanding effects for the Taxation (Post-transition Period) Act 2020, Section 8.