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STATUTORY INSTRUMENTS

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**2001 No. 1757**

**The General Insurance Reserves (Tax) Regulations 2001**

**Excluded descriptions of general insurer**

6. The descriptions of general insurer which are excluded from the operation of section 107(1) to (4) are—

- (a) a company which has gone into insolvent liquidation (within the meaning in section 214(6) of the Insolvency Act 1986<sup>(1)</sup> (“the Act”) or Article 178(6) of the Insolvency (Northern Ireland) Order 1989<sup>(2)</sup> (“the Order”), where the exclusion takes effect from the date on which it goes into liquidation (within the meaning in section 247(2) of the Act or Article 6(2) of the Order);
- (b) a company in relation to which an administration order has been made under section 8 of the Act or Article 21 of the Order;
- (c) a company in respect of which a provisional liquidator has been appointed under section 135 of the Act or Article 115 of the Order; and
- (d) a company in respect of which a relevant arrangement or compromise (within the meaning in section 74(2) of the Taxes Act<sup>(3)</sup>) has taken effect.

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<sup>(1)</sup> 1986 c. 45.

<sup>(2)</sup> S.I.1989/2405 (N.I. 19).

<sup>(3)</sup> Section 74(2) was inserted by section 144(2) of the Finance Act 1994 (c. 9).