

2001 No. 2726

TAXES

**The Overseas Insurers (Tax Representatives) (Amendment)
Regulations 2001**

<i>Made</i>	<i>26th July 2001</i>
<i>Laid before the House of Commons</i>	<i>27th July 2001</i>
<i>Coming into force</i>	<i>17th August 2001</i>

The Commissioners of Inland Revenue in exercise of the powers conferred upon them by section 552A of the Income and Corporation Taxes Act 1988^(a) hereby make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Overseas Insurers (Tax Representatives) (Amendment) Regulations 2001 and shall come into force on 17th August 2001.

Amendment of the Overseas Insurers (Tax Representatives) Regulations 1999

2.—(1) Amend paragraph 1 of the Schedule to the Overseas Insurers (Tax Representatives) Regulations 1999^(b) as follows.

(2) In the definition of “gain” for “543 or 545” substitute “543, 545 or 546C^(c)”.

26th July 2001

Nick Montagu
Dave Hartnett
Two of the Commissioners of Inland Revenue

^(a) 1988 c. 1. Section 552A was inserted by section 87 of the Finance Act 1999 (c. 16).

^(b) S.I. 1999/881.

^(c) Section 546C was inserted by paragraph 10 of Schedule 28 to the Finance Act 2001 (c. 9).

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Overseas Insurers (Tax Representatives) Regulations 1999 (S.I. 1999/881) (“the principal Regulations”).

Regulation 1 provides for the citation and commencement of the Regulations.

Regulation 2 amends the definition of “gain” used in the Schedule to the principal Regulations so as to include a reference to a gain treated as arising under section 546C of the Income and Corporation Taxes Act 1988 (c. 1). Section 546C was inserted by paragraph 10 of Schedule 28 to the Finance Act 2001 (c. 9).

£1.50

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E1506 8/2001 650175 19585

ISBN 0-11-029817-9

