
1 Insurance premium tax: power to make regulations by reference to notices

In Part 3 of FA 1994 (insurance premium tax), in section 74 (orders and regulations)—

(a) after subsection (6) insert—

“(6A) Regulations under this Part about the form in which a notification is to be made, or information is to be provided, may make provision by reference to a notice published by the Commissioners.”;

(b) in subsection (9), for “(7) and” substitute “(6A) to”.