

**FROM:** Head of Taxation, Taxation Department  
**LOCATION:** 58/323  
**EXTENSION:** 5228  
**DATE:** 8 August 2000  
**REFERENCE:** TAX/PW/lh/Y2356  
**SUBJECT:** LLOYD'S REINSURANCES - US FEDERAL EXCISE TAX (CEDED) – AMENDMENT

**ATTACHMENTS:** Revised list of exempt non-US companies  
**ACTION POINTS:** Revised up-date lists  
**DEADLINE:** Effective immediately

Further to market bulletin Y2324 dated 20 June 2000 attached is a revised list of exempt non-US companies which replaces the list attached to market bullet Y2324. Please destroy the old list and refer to the list attached to this market bulletin for future reference.

We apologise for any inconvenience caused by the errors contained in the list attached to market bulletin Y2324.

This market bulletin is being sent to all managing agents and Lloyd's brokers for the guidance of those concerned with the placing of Lloyd's syndicate reinsurance. It is also being sent to Lloyd's corporate members and their tax advisers for the guidance of those concerned with member level reinsurances.

Any queries arising from this market bulletin should be addressed to Peter Walk on Lloyd's extension(020 7327) 5477.

David Clissitt  
Head of Taxation  
Taxation Department

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**Name of Company****Address of Registered Office****Address of Administrative  
Head Office (if different)**

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**LIST OF UNITED KINGDOM INSURANCE COMPANIES ELIGIBLE FOR  
EXEMPTION  
FROM THE US FEDERAL EXCISE TAX ON INSURANCE AND REINSURANCE  
PREMIUMS UNDER THE TERMS OF THE DOUBLE TAXATION CONVENTION  
BETWEEN THE UNITED STATES OF AMERICA AND THE UNITED KINGDOM**

[Certificate for the three months ended 31 December 1999]

<b>Name of Company</b>	<b>Address of Registered Office</b>	<b>Address of Administrative Head Office (if different)</b>
AA Mutual International Insurance Co Ltd	Asia House 31/33 Lime Street LONDON EC3M 7HR	-
AIG (Europe) UK Ltd	120 Fenchurch Street LONDON EC3M 5BP	Third Floor Ship Canal House King Street MANCHESTER M2 4W
Aegon Insurance Co (UK) Ltd	136 Fenchurch Street LONDON EC3M 6BL	Ennia House Edenbridge KENT TN8 5LY
Aegon Life Assurance Co (UK) Ltd	Lanark Square Cross Harbour LONDON EC14 9AS	-
Aetna Reinsurance Co (UK) Ltd	Forum House 15/18 Lime Street LONDON EC3M 7AD	-
Albion Insurance Co Ltd	Plantation House 31/35 Fenchurch Street LONDON EC3M 3DE	Albion House 22 Sandgate Road FOLKESTONE CT20 1DR

Name of Company	Address of Registered Office	Address of Administrative Head Office (if different)
Alliance Assurance Co Ltd	1 Bartholomew Lane LONDON EC2N 2AB	Sun Alliance House North Street Horsham WEST SUSSEX
Allstate Reinsurance Co (UK) Ltd	40 Lime St LONDON EC3M 5BS	-
Ancon Insurance Co (UK) Ltd	Three Quays Tower Hill LONDON EC3R 6DS	-
Andrew Weir Insurance Co Ltd	Dexter House 2 Royal Mint Court LONDON EC3N 4XX	-
Anglo American Insurance Co Ltd	85 Gracechurch Street LONDON EC3V 0AA	-
Arig Insurance Co Ltd	Marlow House Lloyd's Avenue LONDON EC3N 3AL	50 Mark Lane LONDON EC3E 7QH
Athel Reinsurance Co Ltd	Premier House 112 Station Road EDGEWARE Middlesex HA8 7X	-
Atlas Assurance Co Ltd	Royal Exchange LONDON EC3V 3LS	Guardian Royal Exchange Assurance Group Civic Drive IPSWICH IP1 2AN
Aviation & General Insurance Co Ltd	Portsoken House 155/157 Minories LONDON EC3N 1QP	-
Avon Insurance Co Ltd	Tiddington Road STRATFORD-ON AVON CV37 7BJ	-

Name of Company	Address of Registered Office	Address of Administrative Head Office (if different)
Axa Global Risks (UK) Ltd	Maritime House West Street Farnham SURREY GU9 7AZ	-
Axa Reinsurance UK PLC	Block A Plantation House 31-35 Fenchurch Street LONDON EC3	-
Baltica Insurance Co (UK) Ltd	Absalon House 3 Billiter Street LONDON EC3M 2RB	-
Bimeh Iran Insurance Co (UK) Ltd	4/5 Fenchurch Buildings LONDON EC3 5HR	-
Bishopsgate Insurance Co Ltd	1 Houndwell Place SOUTHAMPTON SO1 1HU	-
Black Sea & Baltic General Insurance Co Ltd	65 Fenchurch Street LONDON EC3M 4EY	-
Blackfriars Insurances Ltd	Unilever House Blackfriars LONDON EC4P 4BQ	-
Brit Insurance Co Ltd	55 Bishopsgate LONDON EC2N 3BD	-
Britannia Life Assurance Ltd	Sidlaw House Aldmondvale Livingstone WEST Lothian EH45 6NJ	Woodhatch Reigate SURREY RH2 8BL
British & European Reinsurance Co Ltd	St Helens 1 Undershaft LONDON EC3P 3DQ	-
British & Foreign Marine Insurance Co Ltd	New Hall Place LIVERPOOL L69 3EN	-

Name of Company	Address of Registered Office	Address of Administrative Head Office (if different)
British Aviation Insurance Co Ltd	110/112 Fenchurch Street LONDON EC3M 5AB	-
British Commonwealth Insurance Co Ltd	Temple Court 11 Queen Victoria Street LONDON EC4N 4TP	-
British Engine Insurance Ltd	Longridge House MANCHESTER M60 4DT	PO Box 144 New Hall Place LIVERPOOL L69 3EN
British Reserve Insurance Co Ltd	Market Buildings 29 Mincing Lane LONDON EC3R 7EP	-
Bryanston Insurance Co Ltd	27 Leadenhall Street LONDON EC3A 1AA	-
Caledonian Insurance Co	Royal Exchange LONDON EC3P 3DN	Guardian Royal Exchange Assurance Group Civic Drive IPSWICH IP1 2AN
Cavendish Insurance PLC	1 Cornhill LONDON EC3V 3QZ	PO Box 144 New Hall Place LIVERPOOL L69 3EW
Century Insurance Co Ltd	1 Bartholomew Lane LONDON EC2N 2AB	Sun Alliance House North Street Horsham WEST SUSSEX
Chancellor Insurance Co Ltd	Blackfriars House 19 New Bridge Street LONDON EC4 6BY	Ground Floor Salisbury House London Wall LONDON EC2M 3QQ
Chiyoda Fire & Marine Insurance Co Europe Ltd	Norwich Winterthur House Rose Lane NORWICH NR1 1JY	-

Name of Company	Address of Registered Office	Address of Administrative Head Office (if different)
Cigna Reinsurance Co Ltd	8/11 Lime Street LONDON EC3M 7AA	-
City General Insurance Co Ltd	72 Leadenhall Market LONDON EC3V 1LJ	-
City International Insurance Co (UK) Ltd	Three Quays Tower Hill LONDON EC3R 6DS	-
Clerical Medical & General Life Assurance Society	15 St James' Square LONDON SW1Y 4LQ	-
CNA Insurance Co. Europe Ltd	77 Gracechurch St LONDON EC3V 0DL	-
CNA Reinsurance Company Ltd	Fountain House 125-135 Fenchurch Street LONDON EC4A 3TR	-
CU Assurance Co Ltd	St Helens 1 Undershaft LONDON EC3P 3DQ	
Co-operative Insurance Society Ltd	Miller Street MANCHESTER M60 0AL	-
Colbourne Insurance Co Ltd	Hill House 1 Little Street LONDON EC4A 3TR	34 Grosvenor Street LONDON W1X 9FG
Colonia Baltica Insurance Co (UK) Ltd	37-39 Lime Street LONDON EC3M 7AY	-
Commercial Union Assurance PLC	PO Box 420 St Helens 1 Undershaft LONDON EC3P 3DQ	-

Name of Company	Address of Registered Office	Address of Administrative Head Office (if different)
Commercial Union Pensions Management Ltd	PO Box 420 St Helens 1 Undershaft LONDON EC3P 3DQ	-
Community Reinsurance Corporation Ltd	20 Lime Street LONDON EC3M 7HN	PO Box Bruton Way GLOUCESTER GL1 1DA
Consolidated Marine & General Insurance Co Ltd	Vantage West Great West Road Brentford MIDDLESEX TW8 9AG	14 Fenchurch Avenue LONDON EC3M 5BS
Continental Assurance Co of London Ltd	59 St James Street LONDON SW1A 1LL	-
Continental Management Services Ltd	77 Gracechurch Street LONDON EC3V 0DL	-
Continental Reinsurance Corporation (UK) Ltd	Plantation House 23 Road Lane LONDON EC3M 3DX	-
Copenhagen Reinsurance Co (UK) Ltd	24 Lime Street LONDON EC3M 7HR	-
Cornhill Insurance Co Ltd	32 Cornhill LONDON EC3V 3LJ	PO Box 10 57 Ladymead Guildford SURREY GU1 1DB
Criterion Insurance Co Ltd	Swan Court Swan Street Petersfield HANTS GU32 3AF	-
Crombie Insurance Co Ltd	Three Quays Tower Hill LONDON EC3R 6DS	English & American House Bruton Way GLOUCESTER GL1 1DA

Name of Company	Address of Registered Office	Address of Administrative Head Office (if different)
DAI Tokyo Insurance Co (UK) Ltd	52-54 Leadenhall Street LONDON EC3A 2BJ	-
Dolphin Insurance Co Ltd	Cory Buildings 117 Fenchurch Street LONDON EC3M 5JL	-
Dominion Insurance Co Ltd	Orchard Brae House 30 Queensferry Road EDINBURGH EH4 2HS	2 Knoll Rise Orpington KENT BR6 0NX
Dowa Insurance Co Europe Ltd	14 Trinity Square LONDON EC3N 4ET	-
Drake Insurance plc	10 Trinity Square LONDON EC3P 3AX	36/38 Fenchurch Street LONDON EC3M 3DQ
Eagle Insurance Co Ltd	60 St Mary Axe LONDON EC3A 8JQ	-
Eagle Star Reinsurance Co. Ltd	60 St Mary Axe LONDON EC3A 8JQ	-
Eagle Star Group Engineering Insurance Co Ltd	60 St Mary Axe LONDON EC3A 8JQ	-
Eagle Star Insurance Co Ltd	1 Threadneedle Street LONDON EC2	-
East West Insurance Co Ltd	Forum House 15/18 Lime Street LONDON EC3M 7AP	Ley Court Barnett Way GLOUCESTER GL4 7RT
Ecclesiastical Insurance Office PLC	Beaufort House Brunswick Road GLOUCESTER GL1 1JZ	-
Economic Insurance Co Ltd	Economic House 25 London Road Sittingbourne KENT ME10 1PE	-



Name of Company	Address of Registered Office	Address of Administrative Head Office (if different)
El Paso Insurance Co Ltd	40 Bermondsey Street LONDON SE1 3UD	-
Elders Insurance Co Ltd	1 Bartholomew Lane LONDON EC2	Sun Alliance House North Street Horsham WEST SUSSEX
English & American Insurance Co Ltd	English & American House Bruton Way GLOUCESTER GL1 1DA	-
English & Scottish Maritime and General Insurance Co Ltd	Maritime House West Street Farnham SURREY GU9 7AZ	-
Equine & Livestock Insurance Co Ltd	PO Box 100 Great Ouseburn YORK YO5 9SZ	-
Equitable Life Assurance Society	4 Coleman Street LONDON EC2R 5AP	Equitable Life House Walton Street Aylesbury BUCKS HP21 7QW
Equitas Reinsurance Ltd	-	-
Everest Re Ltd	37-39 Lime St LONDON EC3M 7AY	-
Excess Insurance Co Ltd	Excess House 13 Fenchurch Avenue LONDON EC3M 5BT	The Warren Warren Road Worthing WEST SUSSEX BN14 9QD
FM Insurance Co Ltd	Southside 105 Victoria Street LONDON SW1E 6QT	-

Name of Company	Address of Registered Office	Address of Administrative Head Office (if different)
Federation General Insurance Co Ltd	Federation House 29 Linkfield Lane Redhill SURREY RH1 1JH	-
Fenton Insurance Company	Hampden House Great Hampden Great Missenden BUCKS HP16 9RD	-
Finnish Industrial and General Insurance Co Ltd	120 Middlesex Street LONDON EC1 7HY	-
Folgate Insurance Co Ltd	Frizzell House 14-22 Elder Street LONDON E1 6DF	Rooms 356-361 40 Lime Street LONDON EC3
Folksham International Insurance Co (UK) Ltd	14 Fenchurch Street LONDON EC3M 5BS	-
Frankona Reinsurance Co (UK) Ltd	Foundation House 130 Fenchurch Street LONDON EC3	-
Fremont Insurance Co (UK) Ltd	40 Lime Street LONDON EC3M 5BS	-
Fuji International Insurance Co Ltd	Three Quays Tower Hill LONDON EC3R 6DS	English & American House Bruton Way GLOUCESTER GL1 1DA
G A Bonus PLC (previously known as The New Zealand Insurance PLC)	Braemar House 267 Union Street ABERDEEN AB9 1GX	Northfield House 110/114 Baxter Avenue SOUTHEND ON SEA SS2 6FF
G E Speciality Insurance	1 Threadneedle Street LONDON EC2	-

Name of Company	Address of Registered Office	Address of Administrative Head Office (if different)
GIO (UK) Ltd	Ground floor Asia House 31/33 Lime St LONDON EC3M 7HR	-
GRE (UK) Ltd	Royal Exchange House LONDON EC3V 3LS	Guardian Royal Exchange Assurance Group Civic Drive IPSWICH IP1 2AN
Gan Insurance Co Ltd	Gan House Arthur Street LONDON EC4R 9BJ	-
Gerling Global, General and Reinsurance Co Ltd	50 Fenchurch St LONDON EC3M 3LE	-
General Accident Fire and Life Assurance Corporation plc	Pitheavlis PERTH PH2 0NH	-
General Accident Reinsurance Co Ltd	Becket House 87 Cheapside LONDON EC2 6AY	General Accident Fire and Life Assurance Corporation Pitheavlis PERTH PH2 0NH
General Star International Indemnity Ltd	1 <sup>st</sup> floor 50 Mark Lane LONDON EC3R 7QH	-
Gisborne Life Assurance Co Ltd	NLA Tower 12-16 Addiscombe Road CROYDON CR9 2DR	-
Great Lakes Reinsurance (UK) PLC	Upper Ground Floor 1 Minster Court LONDON EC3R 7AA	-
Gresham Fire & Accident Insurance Co Ltd	Temple Court 11 Queen Victoria Street LONDON EC4N 4TP	-

Name of Company	Address of Registered Office	Address of Administrative Head Office (if different)
Greyfriars Insurance Co Ltd	10 Trinity Square LONDON EC3P 3AX	Friars St IPSWICH IP1 1TA
Guardian Assurance Plc	Royal Exchange House LONDON EC3V 3LS	Guardian Royal Exchange Assurance Group Civic Drive IPSWICH IP1 2AN
Guardian Royal Exchange Assurance Plc	Royal Exchange House LONDON EC3V 3LS	Guardian Royal Exchange Assurance Group Civic Drive IPSWICH IP1 2AN
Guildhall Insurance Co Ltd	1 Bartholomew Lane LONDON EC2N 2AB	4 Colston Avenue BRISTOL BS1 4SA
HIR (UK) Ltd	20 Lime St LONDON EC3M 7HN	-
H.S.L.A. Ltd (Hill Samuel Life Assurance Ltd)	N.L.A. Tower 12-16 Addiscombe Rd CROYDON CR9 2DR	-
H.S.L.A. Residual Assets Ltd	N.L.A. Tower 12-16 Addiscombe Rd CROYDON CR9 2DR	-
Hansa General Insurance Co (UK) Ltd	Fountain House 130 Fenchurch Street LONDON EC3M 3DS	-
Hansa and Marine Insurance Co (UK) Ltd	60 Fenchurch Street LONDON EC3M 4AQ	-
Harbour Assurance Co (UK) Ltd	18/20 Hand Court LONDON WC1V 6JF	-
Harleysville Insurance Co (UK) Ltd	40 Lime Street LONDON EC3M 5BS	-

Name of Company	Address of Registered Office	Address of Administrative Head Office (if different)
Hassneh Insurance Co (UK) Ltd	2-3 Sandys Row LONDON E1	c/o Albis Associates Ltd Simonart House 130/150 Hackney Road LONDON E2 7QL
Hawk One "93" PLC	10 Trinity Square LONDON EC3	-
Heddington Insurance (UK) Ltd	10 Trinity Square LONDON EC3P 3AX	-
Highlands Insurance Co (UK) Ltd	117 Fenchurch Street LONDON EC3M 5EJ	-
Home & Overseas Insurance Co Ltd	60 St Mary Axe LONDON EC3A 8JQ	-
I C Insurance Ltd	246 Bishopsgate LONDON EC2M 4PB	-
I chem Insurance Co. Ltd	1 Adam St LONDON WC2N 6AW	-
Imperial Fire and Marine Reinsurance Co Ltd	Beaufort House 15 St Botolph Road LONDON EC3A 7DT	-
Indemnity Marine Assurance Co Ltd	St Helens 1 Undershaft LONDON EC3P 3DQ	-
Independent Insurance Co. Ltd	5 <sup>th</sup> floor No 2 Minster Court Mincing Lane LONDON EC3R 7BB	-
Insurance Co of North America (UK) Ltd	8/11 Lime Street LONDON EC3M 7NA	-
Insurance Corporation of Singapore (UK) Ltd	Tower House 38 Trinity Square LONDON EC3N 4HR	English & American House Bruton Way GLOUCESTER GL1 1DA

Name of Company	Address of Registered Office	Address of Administrative Head Office (if different)
International Insurance Co of Hannover Ltd	19/21 Billiter Street LONDON EC2M 3RY	The Bishopsgate Insurance Co Ltd 1 Houndwell Place SOUTHAMPTON SO1 1HU
Iron Trades Mutual Insurance Co Ltd	Iron Trades House 21/24 Grosvenor Place LONDON SW1X 7JA	-
Kemper Reinsurance London Ltd	Three Quays Tower Hill LONDON EC3R 6DS	English & American House Bruton Way GLOUCESTER GL1 1DA
Kingscroft Insurance Co Ltd	40 Bermondsey Street LONDON SE1 3UD	-
Koa Insurance Co (UK) Ltd	22 Billiter Street LONDON EC3M 2SA	-
Korean Insurance Co (UK) Ltd	Europe House World Trade Centre LONDON E1 9AA	Plantation House Block B 5-8 Mincing Lane LONDON EC3P 3ER
Kyoei Fire & Marine Insurance Co (UK) Ltd	Portsoken House 155/157 Minories LONDON EC3N 1BU	Victory House Castehill Avenue Folkestone KENT CT20 2TF
Lakewood Insurance Co Ltd	17 Fenchurch Street LONDON EC3M 5EJ	-
Landmark Insurance Co Ltd	120 Fenchurch Street LONDON EC3M 5BP	-
Leadenhall Insurance PLC	1 Houndwell Place SOUTHAMPTON SO1 1HU	-

Name of Company	Address of Registered Office	Address of Administrative Head Office (if different)
Legal & General Assurance Society Ltd	Temple Court 11 Queen Victoria Street LONDON EC4P 4TP	-
Liberty Re Ltd  (Business transferred under a Section 2c Authorisation to Liberty Mutual Insurance Co (UK) Ltd)	5 <sup>th</sup> floor 1 Minster Court Mincing Lane LONDON EC3R 7YE	-
Liberty Mutual Insurance Co (UK) Ltd	4 <sup>th</sup> floor 1 Minster Court Mincing Lane LONDON EC3R 7YE	-
Licences & General Insurance Co Ltd	Royal Exchange LONDON EC3P 3DN	Guardian Royal Exchange Assurance Group Civic Drive LONDON IP1 2AN
Lime Street Insurance Co Ltd	40 Bermondsey Street LONDON SE1 3UD	-
Lioncover Insurance Co Ltd	Victoria House 50-58 Victoria Road Farnborough HANTS GU14 7UB	-
Liverpool & London Steamship Protection & Indemnity Association Ltd	1st Floor Royal Liver Buildings LIVERPOOL L3 1HU	-
Liverpool Marine & General Insurance Co Ltd	1 Bartholomew Lane LONDON EC2N 2AB	Sun Alliance House North Street Horsham WEST SUSSEX
Lloyds Underwriters	-	-
Lombard Continental Insurance plc	182 High St Tonbridge KENT TN9 1DE	-

Name of Company	Address of Registered Office	Address of Administrative Head Office (if different)
London & Aachen Munich Marine Insurance Co Ltd	34 Lime St LONDON EC3M 7JE	-
London & Edinburgh Insurance Co Ltd (previously known as London & Edinburgh General Insurance Co Ltd)	13 Fenchurch Avenue LONDON EC3M 5BT	Excess Insurance Group The Warren Worthing WEST SUSSEX BN14 9QD
London & Leith Insurance Co Ltd	Founders Court Lothbury LONDON EC2R 7HE	-
London & Overseas Insurance Co Ltd	Orion House Bouverie Road FOLKESTONE CT20 2RW	-
London & Scottish Assurance Corporation Ltd	PO Box 420 St Helens 1 Undershaft LONDON EC3P 3DQ	-
London and Hull Maritime Insurance Co Ltd	Maritime House West Street Farnham SURREY GU9 7AZ	-
London Assurance	1 Bartholomew Lane LONDON EC2N 2AB	Sun Alliance House North Street Horsham WEST SUSSEX
London Guarantee & Reinsurance Co Ltd	1 Bartholomew Lane LONDON EC2N 2AB	4 Colston Avenue BRISTOL BS1 4SA
London Life Association Ltd	80 Coleman Street LONDON EC2R 5AD	100 Temple Street BRISTOL BS1 6EA
London Life Ltd	80 Coleman St LONDON EC2R 5AD	100 Temple St BRISTOL BS1 6EA



Name of Company	Address of Registered Office	Address of Administrative Head Office (if different)
London Life Linked Assurance Ltd	100 Temple Street BRISTOL BS1 6EA	-
London Steamship Owners' Mutual Insurance Association Ltd	6th Floor 52 Leadenhall Street LONDON EC3A 2BJ	-
Ludgate Insurance Co Ltd	Three Quays Tower Hill LONDON EC3R 6DS	English & American House Bruton Way GLOUCESTER GL1 1DA
Marine & General Mutual Life Assurance Society	MGM House Heene Road Worthing WEST SUSSEX BN11 2DY	-
Marine Insurance Co Ltd	PO Box 144 New Hall Place LIVERPOOL L69 3EN	-
Maritime Insurance Co Ltd	PO Box 4 Surrey Street NORWICH NR1 3NS	-
Medical Sickness Annuity & Life Assurance Society Ltd	7-10 Chandos Street LONDON W1A 2LN	-
Mediterranean Insurance & Reinsurance Co Ltd	Plantation House Fenchurch Street LONDON EC3M 3DX	-
Mentor Insurance Co (UK) Ltd	17 Grosvenor Hill LONDON W1X 9HG	-
Mercantile and General Reinsurance Co Ltd	16 Charlotte Square EDINBURGH EH2 4YS	Moorfields House Moorfields LONDON EC2Y 9AL
Mercantile Indemnity Ltd	33 Aldgate High Street LONDON EC3N 1AJ	Devonshire House 146 Bishopsgate LONDON EC2M 4JX

Name of Company	Address of Registered Office	Address of Administrative Head Office (if different)
Metropolitan Reinsurance Company (UK) Ltd	Three Quays Tower Hill LONDON EC3	-
Midland Assurance Ltd	60 St Mary Axe LONDON EC3	-
Milton Keynes Life Assurance Co Ltd	Swan Court Swan Street Petersfield HANTS GU32 3AF	-
Monarch Assurance Co Ltd	Plantation House 31/35 Fenchurch Street LONDON EC3	Holland House 1 Oakfield CHESHIRE M33 1NB
Moorgate Insurance Co Ltd	40 Lime Street LONDON EC3M 5BX	-
Motor Union Insurances Co Ltd	Royal Exchange LONDON EC3V 3LS	Guardian Royal Exchange Assurance Group Civic Drive IPSWICH IP1 2AN
Municipal General Insurance Ltd	22 Old Queen Street LONDON SW1	Wey House Farnham Road GUILDFORD GU1 4XS
NFU Mutual Insurance Society	Tiddington Road STRATFORD UPON AVON CV37 7BJ	-
NRG Fenchurch Insurance Co Ltd	PO Box 130 Fountain House 130 Fenchurch St LONDON EC3P 3BD	-
NRG London Reinsurance Co Ltd	Fountain House 130 Fenchurch St LONDON EC3P 3BD	-

Name of Company	Address of Registered Office	Address of Administrative Head Office (if different)
National Employers Mutual General Insurance Association	International House 26/28 Creechurch Lane LONDON EC3A 5AS	NEM House Station Road Swindon WILTSHIRE SN1 1DF
National Provident Institution	PO Box 227 48 Gracechurch Street LONDON EC3P 3HH	-
National Vulcan Engineering Insurance Group Ltd	1 Bartholomew Lane LONDON EC2N 2A	Sun Alliance House North Street Horsham WEST SUSSEX
Navigators & General Insurance Co Ltd	60 St Mary Axe LONDON EC3A 8JQ	-
Navigators Insurance Co.	Suite 974 Lloyd's One Lime Street LONDON EC3M 7HA	-
Newcastle Protection & Indemnity Association	Centre House 3 Cloth Market NEWCASTLE-UPON TYNE NE1 1NT	-
Nippon Insurance Co of Europe Ltd	Three Quays Tower Hill LONDON EC2R 6DS	3 <sup>rd</sup> Floor Knolly's House 1/12 Byward House LONDON EC3R 5AS
Nissan Insurance Company (Europe) Ltd	8 Devonshire Square LONDON	-
Nordstern Art Insurance Ltd	60 St Mary Axe LONDON EC3A 8JQ	-
Norman Insurance Co Ltd	Norman Insurance House Kings Road READING RG1 4LL	-

Name of Company	Address of Registered Office	Address of Administrative Head Office (if different)
North American Fishing Insurance Mutual Association Ltd	The Manager Cornwall Management Services Ltd 6 <sup>th</sup> Floor 52 Leadenhall Street LONDON EC3A 2BJ	-
North Atlantic Insurance Co Ltd (previously known as British National Insurance Co Ltd)	British National House Harland Road Haywards Heath WEST SUSSEX RH16 1TD	-
North British & Mercantile Insurance Co Ltd	St Helens 1 Undershaft LONDON EC3P 3DQ	-
North of England Protection & Indemnity Association Ltd	Douglas House 4 Neville Street NEWCASTLE UPON TYNE NE1 5DS	-
Northern Assurance Co Ltd	St Helens 1 Undershaft LONDON EC3P 3DQ	-
Northern Maritime Insurance Co Ltd	1 Bartholomew Lane LONDON EC2N 2AB	Sun Alliance House North Street Horsham WEST SUSSEX
Northern Star Insurance Co Ltd	Rothschild House Whitgift Centre CROYDON CR9 1NP	-
Norwich Union Fire Insurance Society Ltd	PO Box 6 Surrey Street NORWICH NR1 3NS	-
Norwich Winterthur Reinsurance Corporation Ltd	Norwich Winterthur House PO Box 62 Rose Lane NORWICH NR1 1JY	-

Name of Company	Address of Registered Office	Address of Administrative Head Office (if different)
Ocean Accident & Guarantee Corporation Ltd	St Helens 1 Undershaft LONDON EC3P 3DQ	-
Ocean Marine Insurance Co Ltd	St Helens 1 Undershaft LONDON EC3P 3DQ	-
Onion Insurance Co PLC	Onion House Bouverie Road West FOLKESTONE CT20 2EW	-
Oslo Re-insurance Company (UK) Ltd	Three Quays Tower Hill LONDON EC3R 6DS	36/38 Fenchurch St LONDON EC3M 3DQ
Pacific & General Insurance Co Ltd	The Liquidator Grant Thornton House Helton Street Euston Square LONDON NW1 2EP.	-
Palatine Insurance Co Ltd	71/77 Leadenhall Street LONDON EC3A 2PQ	-
Pan-Atlantic Insurance Co Ltd	Plantation House Section S/G/E 31/35 Fenchurch Street LONDON EC3M 3DX	-
Panfinancial Insurance Co Ltd	International House World Trade Centre LONDON E1 9UN	-
Pearl Assurance PLC	High Holborn LONDON WC2V 7EB	-
Permanent Insurance Co Ltd	7-10 Chandos Street LONDON W1A 2LN	-

Name of Company	Address of Registered Office	Address of Administrative Head Office (if different)
Phoenix Assurance PLC	1 Bartholomew Lane LONDON EC2N 2AB	Marine Division Phoenix House Redcliff Hill BRI STOL BS1 6SQ
Pine Top Insurance Co Ltd	Bankside House 107/112 Leadenhall Street LONDON EC3A 4AD	-
Polygon Insurance Co (UK) Ltd	Three Quays Tower Hill LONDON EC3R 6DS	Byron House Maid Marian Way NOTTS NG1 6HS
Provincial Insurance Co Ltd	69/71 Stramongate Kendal CUMBRIA LA9 4BE	-
Prudential Assurance Co Ltd	142 Holborn Bars LONDON EC1N 2NH	-
QBE International Insurance (London) Ltd	Corn Exchange 55 Mark Lane LONDON EC3R 7NE	-
QBE International Insurance Ltd	Corn Exchange 55 Mark Lane LONDON EC3R 7NE	-
QBE Reinsurance (UK) Ltd	Corn Exchange 55 Mark Lane LONDON EC3R 7NE	-
Reliance Marine Insurance Co Ltd	Royal Exchange LONDON EC3V 3LS	Guardian Royal Exchange Assurance Group Civic Drive IPSWICH IP1 2AN
Reliance Mutual Insurance Co (Europe) Ltd	Three Quays Tower Hill LONDON EC3R 6DS	English and American House Bruton Way GLOUCESTER GL1 1DA

Name of Company	Address of Registered Office	Address of Administrative Head Office (if different)
ReliaStar Reinsurance Group (UK) Ltd.	6 <sup>th</sup> Floor 1 Minster Court Mincing Lane LONDON EC3R 7AA	-
River Thames Insurance Co Ltd	Sackville House 143-149 Fenchurch St LONDON EC3M 6BN	-
Road Transport & General Insurance Co Ltd	General Buildings 77/83 Upper Richmond Road LONDON SW15 2TB	General Accident Fire and Life Assurance Corporation Pitheavlis PERTH PH2 ONH
Royal Exchange Assurance	Royal Exchange House LONDON EC3V 3LS	Guardian Royal Exchange Assurance Group Civic Drive IPSWICH IP1 2AN
Royal Insurance (UK) Ltd	New Hall Place LIVERPOOL L69 3EN	-
Royal International Insurance Holdings (previously known as Royal Insurance (Global) Ltd)	Westgate House 9 Holborn LONDON EC1N 2QE	PO Box 144 New Hall Place LIVERPOOL L69 3EN
Royal London Mutual Insurance Society Ltd	Royal London House Middleborough COLCHESTER Essex CO1 1RA	-
Royal Reinsurance Co. Ltd	246 Lime St LONDON EC3M 7ND	New Hall Place Old Hall St LIVERPOOL L69 3EN
Royal and Sun Alliance Insurance plc	1 Cornhill LONDON EC3V 3QR	New Hall Place Old Hall St LIVERPOOL L69 3EN

Name of Company	Address of Registered Office	Address of Administrative Head Office (if different)
Royal and Sun Alliance Insurance (Global) Ltd	Westgate House 9 Holborn LONDON WC1N 2QE	PO Box 144 New Hall Place LIVERPOOL L69 3EN
Royal and Sun Alliance Life and Pensions Ltd	New Hall Place Old Hall St LIVERPOOL L69 3EN	-
S R International Business Insurance Company UK Ltd	Three Quays Tower Hill LONDON EC3R 6DS	-
Scan Re-Insurance Co Ltd	31-33 Lime St LONDON EC3M 7HR	44-46 Old Steine Brighton SUSSEX BN1 1NH
Scor (UK) Reinsurance Co Ltd	52 Lime St LONDON EC3M 7BS	-
Scottish Eagle Insurance Co Ltd	4 Fenchurch St LONDON EC3N 5BR	-
Scottish Lion Insurance Co Ltd	3 Glenfinlas St EDINBURGH EH3 6YY	Latham House 16 Minories LONDON EC3N 1AX.
Scottish Union & National Insurance Co	18-22 Surrey St NORWICH NR1 3NG.	-
Sea Insurance Co Ltd	1 Bartholomew Lane LONDON EC2N 2AB	Sun Alliance House North St Horsham WEST SUSSEX.
Security Insurance Co (UK) Ltd	40 Lime St LONDON EC3M 5BS	-
Sirius (UK) Insurance PLC	Regent Arcade House 252-260 Regent St LONDON W1R 5DA	-



Name of Company	Address of Registered Office	Address of Administrative Head Office (if different)
Sirius Insurance Co (UK) Ltd	St Mary Axe House 50-60 St Mary Axe LONDON EC3A 8BJ	-
Skandia Marine Insurance Co (UK) Ltd	60 Fenchurch St LONDON EC3M 4AQ	-
Skandia UK Insurance PLC	Plantation House 5-8 Mincing Lane LONDON EC3M 3JP	-
Sovereign Insurance Co (UK) Ltd	10 Trinity Sq LONDON EC3P 3AX	Friars St IPSWICH IP1 1TA
Sovereign Marine & General Insurance Co Ltd	10 Trinity Square LONDON EC3P 3AX	Friars Street IPSWICH IP1 1TA
Sphere Drake Insurance PLC	52/54 Leadenhall St LONDON EC3A 2BJ	-
St Paul Reinsurance Co Ltd	Tower House 38 Trinity Sq LONDON EC3H 4HR	-
St Paul International Insurance Co Ltd (previously known as St Katherine Insurance Co Ltd)	15-18 Lime St LONDON EC3M 7AP.	-
Standard Steamship Owners' Protection & Indemnity Association Ltd	International House World Trade Centre 1 St Katherine's Way LONDON E1 9UN	-
Standard Steamship Owners' Protection & Indemnity Association (Europe) Ltd	International House World Trade Centre 1 St Katherine's Way LONDON E1 9UN	-
State Assurance Co Ltd	Royal Exchange House LONDON EC3V 3LS	Guardian Royal Exchange Assurance Group Civic Drive IPSWICH IP1 2AN

Name of Company	Address of Registered Office	Address of Administrative Head Office (if different)
Stockholm Reinsurance Co (UK) Ltd	Portsoken House 155-157 Minories LONDON EC3N 1BU	Victory House Castle Hill Ave Folkestone KENT CT20 2TF
Stronghold Insurance Co Ltd	Norwich Winterthur House Rose Lane NORWICH NR1 1JY	-
Sumitomo Marine & Fire Insurance Co (Europe) Ltd	Sedgewick Forbes House 33 Aldgate High St LONDON EC3N 1AS	-
Sun Alliance & London Insurance PLC	1 Bartholomew Lane LONDON EC2N 2AB	Sun Alliance House North St Horsham WEST SUSSEX
Sun Alliance Insurance International Ltd	1 Bartholomew Lane LONDON EC2N 2AB	Sun Alliance House North Street Horsham WEST SUSSEX
Sun Alliance Insurance UK Ltd	1 Bartholomew Lane LONDON EC2N 2AB	Sun Alliance House North Street Horsham WEST SUSSEX
Sun Insurance Office Ltd	1 Bartholomew Lane LONDON EC2N 2AB	Sun Alliance House North Street Horsham WEST SUSSEX
Sun Life Assurance Society PLC	107 Cheapside LONDON EC2V 6DU	-
Sun Life of Canada International Assurance Ltd	107 Cheapside LONDON EC2V 6DU	-
Sunderland Steamship Protection & Indemnity Association	Tavistock House Borough Road SUNDERLAND SR1 1PH	-

Name of Company	Address of Registered Office	Address of Administrative Head Office (if different)
Swiss Reinsurance Co UK Ltd	71-77 Leadenhall St LONDON EC3A 2PQ	-
Taisho Marine & Fire Insurance Co (Europe) Ltd	10 Trinity Sq LONDON EC3	-
Terra Nova Insurance Co Ltd	Terra Nova House 41-43 Mincing Lane LONDON EC3R 7SP	-
The Britannia Steam Ship Insurance Association Ltd	New City Court 20 St Thomas St LONDON SE1 9RR	-
The Charter Reinsurance Co Ltd	40 Lime St LONDON EC3M 5BS	-
The Employers' Liability Assurance Corporation Ltd	St Helens 1 Undershaft LONDON EC3P 3DQ	-
The New Zealand Insurance plc	Braemar House 267 Union St ABERDEEN AB9 1GX	Northfield House 110/114 Baxter Ave SOUTHEND SS2 6FF
The Shipowners' Mutual Insurance (Seamen's Benefits) Association Ltd	International House World Trade Centre 1 St Katherine's Way LONDON E1 9UN.	-
The Travellers Corporation (UK) Ltd ( <i>dormant</i> )	Three Quays Tower Hill LONDON EC3R 6DS	English and American House Bruton Way GLOUCESTER GL1 1DA.
The Trinity Insurance Co Ltd	Aldwych House LONDON EC3B 4JP	Trident House Russell St GLOUCESTER GL1 1EL

Name of Company	Address of Registered Office	Address of Administrative Head Office (if different)
The United Friendly General Insurance Ltd	Federation House 29 Linkfield Lane Redhill SURREY RH1 1JH	-
The United Kingdom Freight, Demurrage and Defence Association Ltd	International House 26 Creechurch Lane LONDON EC3A 5BA	Northside House Mount Pleasant Cockfosters HERTS
The West of England Shipowners' Mutual Insurance Association	International House 1 St Katharine's Way LONDON E1 9UE	-
The West of England Shipowners' Mutual Insurance Association (London) Ltd	International House 1 St Katherine's Way LONDON E1 9UE	-
The World Marine & General Insurance PLC	Dunster House Mark Lane LONDON EC3P 3AD	-
Toa-Re Insurance Co (UK) Ltd	40 Lime St LONDON EC3M 7BS	-
Tobacco Insurance Co Ltd	Windsor House 50 Victoria St LONDON SW1H 0NL	-
Tokio Marine & Fire Insurance Co (UK) Ltd	10 Trinity Sq LONDON EC3	-
Touchline Insurance Co Ltd	Gan House Arthur St LONDON EC4R 9BJ	-
Trade Indemnity PLC	Trade Indemnity House 12-34 Gt Eastern St LONDON EC2A 3AX	-
Tryg-Baltica International (UK) Ltd	37-39 Lime St LONDON EC3M 7AY	

Name of Company	Address of Registered Office	Address of Administrative Head Office (if different)
UAP Provincial Insurance Ltd	4 Coleman St LONDON EC3R 5AP	Equitable Life House Walton St Aylesbury BUCKS HP21 7QW
UIC Insurance Co Ltd	15-18 Lime St LONDON EC2M 3AP	-
UNUM Life Insurance Co of America	Milton Court Dorking SURREY RH3 3LZ	-
Ulster Marine Insurance Co Ltd	5 Donegal Sq South BELFAST BT1 5JP	General Accident Fire and Life Assurance Corporation Pithleavis PERTH PH2 0NH
Underwriting Indemnity Co Ltd	Rennie House 57-60 Aldgate High St LONDON EC3N 1AL	-
Union Marine & General Insurance Co Ltd	1 Bartholomew Lane LONDON EC2N 2AB	Sun Alliance House North St Horsham W SUSSEX.
Unionamerica Insurance Co Ltd	85 Gracechurch St LONDON EC3V 0AA	77 Gracechurch St LONDON EC3V 0DA
Unione Italiana (UK) Reinsurance Co Ltd	85 Gracechurch Street LONDON EC3V 0AA	-
United Friendly General Insurance Ltd	Federation House 29 Linkfield Lane Redhill SURREY RH1 1JH	-
United Standard Insurance Co Ltd ( <i>in liquidation</i> )	Durgates Wadhurst E SUSSEX TN5 6DF	-

Name of Company	Address of Registered Office	Address of Administrative Head Office (if different)
University Life Assurance Society	4 Coleman St LONDON EC3R 5AP	Equitable Life House Walton St Aylesbury BUCKS HP21 7QW
Victory Health Reinsurance Ltd	Temple Court 11 Queen Victoria St LONDON EC4N 4TP	Victory House Castle Hill Avenue Folkestone KENT CT20 2TF
Victory Reinsurance Ltd	Temple Court 11 Queen Victoria Street LONDON EC4N 4TP	Victory House Castle Hill Avenue Folkestone KENT CT20 2TF
WASA International (UK) Insurance Co Ltd	Three Quays Tower Hill LONDON EC3R 6DS	English and American House Bruton Way GLOUCESTER GL1 1DA
Walbrook Insurance Co Ltd	40 Bermondsey St LONDON SE1 3UD	-
Wausau Insurance Co (UK) Ltd	10 Trinity Sq LONDON EC3P 3AX	
Wesleyan Assurance Society	Colmore Circus BIRMINGHAM B4 6AR	-
Westminster Fire Office Ltd	1 Bartholomew Lane LONDON EC2	Sun Alliance House North St Horsham WEST SUSSEX
Westminster Insurance Co Ltd	Sentry House 500 Avebury Boulevard CENTRAL MILTON KEYNES MK9 2IA	-
Windsor Life Assurance Co Ltd	Windsor House Telford Centre TELFORD TF3 4NB	-

Name of Company	Address of Registered Office	Address of Administrative Head Office (if different)
Winterthur International Insurance Co (UK) Ltd	Winterthur House 34 Leadenhall St LONDON EC3A 1AT	-
World Auxiliary Insurance Corporation Ltd	St Helens 1 Undershaft LONDON EC3P 3DQ	-
Worldwide Re-Assurance Co Ltd	Old Bank House Thames St Windsor BERKS S14 1PZ	-
Yasuda Fire & Marine Insurance Co Europe Ltd	40 Lime St LONDON EC3M 5BS	-
Yorkshire Insurance Co Ltd	2 Rougier St YORK YO1 1HR	General Accident Fire and Life Assurance Corporation Pithleavis PERTH PH2 0NH
Zeneca Insurance Co Ltd	246 Bishopsgate LONDON EC2M 4BP	-
Zurich International (UK) Ltd	Zurich House Stanhope Rd PORTSMOUTH PO1 1DU	-
Zurich Specialities London Ltd	31/35 Fenchurch St LONDON EC3M 3DI	-

I hereby certify that the companies listed above were residents of the United Kingdom for the purposes of United Kingdom tax for the three months ended 31 December 1999.

**Signed : C. Stewart**

**Date : 24.7.2000**