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STATUTORY INSTRUMENTS

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**2006 No. 3273**

**CORPORATION TAX**

**The Lloyd's Sourcebook (Finance Act 1993 and Finance Act 1994) (Amendment) Order 2006**

<i>Made</i>	- - - -	<i>7th December 2006</i>
<i>Laid before Parliament</i>		<i>8th December 2006</i>
<i>Coming into force</i>	- -	<i>31st December 2006</i>

The Treasury, in exercise of the powers conferred by section 417(1)(1) and 426(1) of the Financial Services and Markets Act 2000 (2), make the following Order:

**Citation, commencement and effect**

1. This Order may be cited as the Lloyd's Sourcebook (Finance Act 1993 and Finance Act 1994) (Amendment) Order 2006 and comes into force on 31st December 2006.

**Amendment of the Finance Act 1993**

2. In section 184(1) of the Finance Act 1993(3) for "section 17.7 of the Lloyd's Sourcebook" substitute "Rule 8.2.19 of the Insurance Prudential Sourcebook".

**Amendment of the Finance Act 1994**

3. In section 230 of the Finance Act 1994(4) for "section 17.7 of the Lloyd's Sourcebook" substitute "Rule 8.2.19 of the Insurance Prudential Sourcebook".

**Revocation of the Lloyd's Sourcebook (Amendment of the Finance Act 1993 and the Finance Act 1994) Order 2005**

4. The Lloyd's Sourcebook (Amendment of the Finance Act 1993 and the Finance Act 1994) Order 2005(5) is revoked.

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(1) For the purposes of these Regulations a Minister of the Crown as defined by section 417(1) includes the Treasury.  
(2) 2000 c. 8.  
(3) 1993 c. 34. The definition of "premium trust fund" (in which these words appear) was substituted for the definition of "premiums trust fund" by article 79 of S.I. 2001/3629 and further amended by article 2 of S.I. 2005/1538.  
(4) 1994 c. 9. The definition of "premium trust fund" (in which these words appear) was substituted for the definition of "premiums trust fund" by article 85 of S.I. 2001/3629 and further amended by article 3 of S.I. 2005/1538.  
(5) S.I. 2005/1538.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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7th December 2006

*Dave Watts*  
*Frank Roy*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

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## **EXPLANATORY NOTE**

*(This note is not part of the Order)*

This Order substitutes references in the Finance Act 1993 and the Finance Act 1994 to the Lloyd's Sourcebook with references to the Insurance Prudential Sourcebook in consequence of the application of the latter Sourcebook to the operation of the market at Lloyd's.

The Order does not impose new costs on business.