
STATUTORY INSTRUMENTS

1989 No. 421

INCOME TAX

The Lloyd's Underwriters (Tax) Regulations 1989

<i>Made</i>	- - - -	<i>10th March 1989</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - -	<i>10th March 1989</i>
<i>Coming into force</i>	- -	<i>6th April 1989</i>

The Commissioners of Inland Revenue, in exercise of the powers conferred on them by paragraph 17(1) and (1A) of Schedule 16 to the Finance Act 1973⁽¹⁾ and paragraph 1(1) and (3) of Schedule 16A to that Act hereby make the following Regulations:

(1) 1973 c. 51; paragraph 17(1) was amended by section 61(4)(a) of the Finance Act 1988 (c. 39), and paragraph 17(1A) was inserted by section 61(4)(b) of that Act. Schedule 16A was inserted by the Finance Act 1988, section 58(4).