

---

STATUTORY INSTRUMENTS

---

**1990 No. 2524**

**INCOME TAX**

**The Lloyd's Underwriters (Schedule 19A to the Income and Corporation Taxes Act 1988) Regulations 1990**

*Made* - - - - 12th December 1990  
*Laid before the House of*  
*Commons* - - - - 12th December 1990  
*Coming into force* - - 2nd January 1991

The Commissioners of Inland Revenue, in exercise of the powers conferred on them by section 451(1) and (1A) of the Income and Corporation Taxes Act 1988(1), hereby make the following Regulations:

---

(1) 1988 c. 1; section 451(1) was amended by section 61(1)(b) of the Finance Act 1988 (c. 39) and section 451(1A) was inserted by section 61(1)(c) of that Act and amended by section 92(1) of the Finance Act 1989 (c. 26).