
STATUTORY INSTRUMENTS

1992 No. 511

The Lloyd's Underwriters (Tax) (1989—90) Regulations 1992

Extension of time limits—member and spouse

9. Where a claim or election or application falls to be made by a member or his spouse (or both) under a provision specified in the first column of Schedule 2 to these Regulations that provision shall have effect as if it imposed the extended time limit specified in the second column.