
STATUTORY INSTRUMENTS

1994 No. 728

The Lloyd's Underwriters (Tax) (1991-92) Regulations 1994

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.