
STATUTORY INSTRUMENTS

1995 No. 351

INCOME TAX

The Lloyd's Underwriters (Tax) Regulations 1995

Made - - - - *15th February 1995*
Laid before the House of
Commons - - - - *16th February 1995*
Coming into force - - *9th March 1995*

The Commissioners of Inland Revenue, in exercise of the powers conferred on them by sections 179(2), 179A(3)(b), 182(1), (4) and (5), and 184(1) and (3) of the Finance Act 1993⁽¹⁾, and sections 227(2), 229(a) and 230(1) and (3) of the Finance Act 1994⁽²⁾, hereby make the following Regulations:

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- (1) 1993 c. 34. Section 179 was amended by paragraph 6(1) of Schedule 21 and Part V(25) of Schedule 26 to the Finance Act 1994 (c. 9), and section 179A was inserted by paragraph 6(2) of Schedule 21 to the Finance Act 1994. Section 182 was amended by paragraph 7(1) of Schedule 21 and Part V(25) of Schedule 26 to the Finance Act 1994 with effect for the year 1997–98 and subsequent years of assessment. See also the definitions of “managing agent” and “prescribed” in section 184(1) of the Finance Act 1993.
- (2) 1994 c. 9; see the definition of “managing agent” in section 230(1) of the Finance Act 1994.