
STATUTORY INSTRUMENTS

1995 No. 352

The Lloyd's Underwriters (Tax) (1992–
93 to 1996–97) Regulations 1995

Assessment and collection: general

4. The like provisions as are contained in the Management Act and a) the Tax Acts, and b) the Taxation of Chargeable Gains Act 1992 and all other enactments relating to capital gains tax">Tax Acts relating to the assessment and collection of tax shall have effect in relation to income tax charged in accordance with section 171 of the Finance Act 1993⁽¹⁾, but subject to regulations 6 to 12, 14 and 15 below and regulations 5 to 8 of the Lloyd's Underwriters (Tax) Regulations 1995⁽²⁾.

(1) Section 171 was amended by section 228(3) of, and by paragraph 1 of Schedule 21 and Part V(25) of Schedule 26 to, the Finance Act 1994.
(2) S.I.1995/351.