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STATUTORY INSTRUMENTS

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**1995 No. 353**

**INCOME TAX**

The Lloyd's Underwriters (Special Reserve Funds) 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 182(1)(c) and (4) and 184(1) and (3) of the Finance Act 1993<sup>(1)</sup>, and paragraphs 3(2), 4(8), 5(10), 6(1) and (3) and 11(5) of Schedule 20 to that Act, hereby make the following Regulations:

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(1) 1993 c. 34. See the definition of "prescribed" in section 184(1) of the Finance Act 1993.