
STATUTORY INSTRUMENTS

1997 No. 405

INCOME TAX

**The Lloyd's Underwriters (Double
Taxation Relief) Regulations 1997**

Made - - - - 21st February 1997
*Laid before the House of
Commons* - - 21st February 1997
Coming into force 14th March 1997

**THE LLOYD'S UNDERWRITERS (DOUBLE
TAXATION RELIEF) REGULATIONS 1997**

1. Citation, commencement and effect
 2. Interpretation
 3. Pooled foreign tax
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syndicate profits
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syndicate profits
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 7. Allocation of foreign tax to United Kingdom years of assessment—
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Explanatory Note