



# Finance Act 1993

## 1993 CHAPTER 34

### PART II

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER III

#### LLOYD'S UNDERWRITERS ETC.

#### *Miscellaneous*

#### [<sup>F1</sup>179B Conversion to [<sup>F2</sup>underwriting through partnership or company]

Schedule 20A to this Act (which makes provision for certain reliefs to be available where a member converts to limited liability underwriting [<sup>F3</sup>or a Lloyd's partnership converts to underwriting through a company]) shall have effect.]

#### Textual Amendments

- F1** S. 179B inserted (22.7.2004) by [Finance Act 2004 \(c. 12\)](#), [Sch. 25 para. 2](#)
- F2** Words in s. 179B heading substituted (19.12.2014) by [The Lloyd's Underwriters \(Conversion of Partnerships to Underwriting through Successor Companies\) \(Tax\) Regulations 2014 \(S.I. 2014/3133\)](#), regs. 1, [3\(b\)](#)
- F3** Words in s. 179B inserted (19.12.2014) by [The Lloyd's Underwriters \(Conversion of Partnerships to Underwriting through Successor Companies\) \(Tax\) Regulations 2014 \(S.I. 2014/3133\)](#), regs. 1, [3\(a\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1993, Section 179B.