



Finance Act 2002

2002 CHAPTER 23

PART 3

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 2

OTHER PROVISIONS

Insurance

86 Lloyd's underwriters

- (1) Schedule 32 to this Act (which makes provision about the taxation of Lloyd's underwriters) has effect.
- (2) The amendments in that Schedule have effect in relation to quota share contracts (within the meaning of section 178 of the Finance Act 1993 (c. 34) or section 225 of the Finance Act 1994) entered into on or after 17th April 2002.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2002, Section 86.