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STATUTORY INSTRUMENTS

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**1995 No. 351**

**The Lloyd's Underwriters (Tax) Regulations 1995**

*Preliminary*

**Citation, commencement and effect**

1. These Regulations may be cited as the Lloyd's Underwriters (Tax) Regulations 1995 and shall come into force on 9th March 1995, but except as otherwise provided shall have effect—

- (a) in their application to members who are individuals, with respect to the year 1992–93 and subsequent years of assessment;
- (b) in their application to corporate members, with respect to the underwriting year 1994 and subsequent underwriting years.