STATUTORY INSTRUMENTS

1995 No. 352

INCOME TAX

The Lloyd's Underwriters (Tax) (1992– 93 to 1996–97) 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), (3) and (4) and 184(1) and (3) of the Finance Act 1993(1) and section 209(2) and (6) of the Taxation of Chargeable Gains Act 1992(2), hereby make the following Regulations:

^{(1) 1993} c. 34. Subsections (2) to (4) of section 182 were repealed by paragraph 7 of Schedule 21 and Part V(25) of Schedule 26 to the Finance Act 1994 (c. 9) with effect for the year 1997–98 and subsequent years of assessment. The definition of "member" in section 184(1) was amended by paragraph 8(1)(b) of Schedule 21 to the Finance Act 1994. See also the definition of "members' agent" in section 184(1).

^{(2) 1992} c. 12. Subsection (6) of section 209 was amended by section 183(8)(b) of the Finance Act 1993, and subsections (2) and (6) were repealed by Part III(12) of Schedule 23 to the Finance Act 1993 with effect for the year 1994–95 and subsequent years of assessment.