
STATUTORY INSTRUMENTS

1995 No. 352

**The Lloyd's Underwriters (Tax) (1992–
93 to 1996–97) Regulations 1995**

Assessment and collection: general

5.—(1) The like provisions as are contained in the Management Act and a) the Tax Acts, and b) the Taxation of Chargeable Gains Act 1992 and all other enactments relating to capital gains tax" > Taxes Acts relating to the assessment and collection of tax shall have effect in relation to capital gains tax charged in accordance with section 207 of the Taxation of Chargeable Gains Act 1992(1) but subject to regulations 6 to 12 and 14 below and regulations 5 to 8 of the Lloyd's Underwriters (Tax) Regulations 1995.

(2) This regulation shall have effect for the years of assessment 1992–93 and 1993–94 only.

(1) Section 207 was repealed by Part III(12) of Schedule 23 to the Finance Act 1993 with effect for the year 1994 and subsequent underwriting years.