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STATUTORY INSTRUMENTS

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**1995 No. 352**

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

**Date for payment**

- 8.—(1) Subject to paragraph (2) below—
- (a) tax charged by an assessment on the profits arising to a member from his underwriting business shall be payable on or before 31st January 1997, and
  - (b) tax charged by an assessment on syndicate gains shall be payable on or before 1st January 1996.
- (2) Tax charged by an assessment made less than 30 days before, or made after, the date specified in sub-paragraph (a) or (b) of paragraph (1) above shall be payable at the expiration of a period of 30 days beginning with the date of the issue of the notice of assessment.
- (3) This regulation shall have effect for the year of assessment 1992–93 only.