
STATUTORY INSTRUMENTS

2005 No. 3338

INCOME TAX

CORPORATION TAX

The Lloyd's Underwriters (Tax) Regulations 2005

Made - - - - 6th December 2005
Laid before the House of
Commons - - - 6th December 2005
Coming into force 27th December 2005

THE LLOYD'S UNDERWRITERS (TAX) REGULATIONS 2005

PART 1

General

1. Citation, commencement and effect
2. Interpretation

PART 2

Determination of a syndicate's profit or loss

3. Preliminary
4. Returns by managing agent
5. Amendment of syndicate determinations and HMRC enquiries
6. HMRC determinations
7. Discovery determinations
8. Relief in case of mistake in syndicate return
9. Apportionments of syndicate's profit or loss
10. Effect of determinations on members
11. Assessment of individual members: time limits
12. Non-delivery of return – reasonable excuse
13. Determinations and notices of determinations

PART 3

14. Repayment of tax deducted etc. from investment income

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

PART 4

Electronic communications, consequential provisions and repeals

15. Amendment to the Income and Corporation Taxes (Electronic Communications) Regulations 2003
16. Consequential provisions and repeals
17. In Schedule 1 to the Income Tax (Trading and Other...)
18. Regulations 3, 7 and 8 of the Lloyd's Underwriters (Tax)...
Signature
Explanatory Note