STATUTORY INSTRUMENTS

## 2014 No. 3133

## **CAPITAL GAINS TAX**

The Lloyd's Underwriters (Conversion of Partnerships to Underwriting through Successor Companies) (Tax) Regulations 2014

Made	
Laid before the Ho	use of
Commons -	-
Coming into force	

26th November 2014 27th November 2014 19th December 2014

## THE LLOYD'S UNDERWRITERS (CONVERSION OF PARTNERSHIPS TO UNDERWRITING THROUGH SUCCESSOR COMPANIES) (TAX) REGULATIONS 2014

- 1. Citation and commencement
- 2. Amendment of the Finance Act 1993
- 3. In section 179B (conversion to limited liability underwriting)-
- 4. In section 184(1) (interpretation and commencement)— (a) at the appropriate...
- (1) Schedule 20A (Lloyd's Underwriters: conversion to limited liability underwriting)... Signature Explanatory Note