STATUTORY INSTRUMENTS

## 2014 No. 3133

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

## **Citation and commencement**

**1.** These Regulations may be cited as the Lloyd's Underwriters (Conversion of Partnerships to Underwriting through Successor Companies) (Tax) Regulations 2014 and come into force on 19th December 2014.