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STATUTORY INSTRUMENTS

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**2014 No. 3133**

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

**Amendment of the Finance Act 1993**

- 3.** In section 179B (conversion to limited liability underwriting)<sup>(1)</sup>—
- (a) after “underwriting” insert “or a Lloyd’s partnership converts to underwriting through a company”, and
  - (b) in the heading, for “limited liability underwriting” substitute “underwriting through partnership or company”.

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<sup>(1)</sup> Section 179B was inserted by paragraph 2 of Schedule 25 to the Finance Act 2004 (c. 12).