
STATUTORY INSTRUMENTS

2014 No. 3133

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

Amendment of the Finance Act 1993

4. In section 184(1) (interpretation and commencement)—
- (a) at the appropriate place insert—
 - ““Lloyd's partnership” means—
 - (a) a limited partnership formed under the law of Scotland which is a member of Lloyd's and is or has been an underwriting member, or
 - (b) a limited liability partnership formed under the law of any part of the United Kingdom which is a member of Lloyd's and is or has been an underwriting member;”, and
 - (b) in the definition of “member”, before “means” insert “(except in Part 1A of Schedule 20A)”.