

---

STATUTORY INSTRUMENTS

---

**2016 No. 597**

The Lloyd's Underwriters (Roll-over Relief on Disposal of Assets of Ancillary Trust Fund) (Tax) Regulations 2016

**Amendment of the Finance Act 1993**

5. In paragraph 5, in sub-paragraph (1) omit the definition of “the member’s last underwriting year” and the definition of “the successor company’s first underwriting year”.