

---

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**

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