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STATUTORY INSTRUMENTS

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**1995 No. 352**

The Lloyd's Underwriters (Tax) (1992–  
93 to 1996–97) Regulations 1995

**Extension of time limits – member and spouse**

**14.**—(1) Where a claim or application or election falls to be made by a member or his spouse (or both) under a provision specified in the first column of the Schedule to these Regulations, that provision shall have effect as if it imposed the extended time limit specified in the second column of that Schedule.

(2) This regulation shall have effect for the years of assessment 1992–93 and 1993–94 only.