## STATUTORY INSTRUMENTS

## 1989 No. 421

## **INCOME TAX**

The Lloyd's Underwriters (Tax) Regulations 1989

Made - - - - 10th March 1989
Laid before the House of
Commons - - 10th March 1989
Coming into force 6th April 1989

## THE LLOYD'S UNDERWRITERS (TAX) REGULATIONS 1989

- 1. Citation, commencement and effect
- 2. Interpretation
- 3. Assessment and collection: general
- 4. Date for payment
- 5. Set-off
- 6. Repayment
- 7. Reasonable excuse
- 8. Determinations and notices of determinations
- 9. Error or mistake
- 10. Agents Signature

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SCHEDULE —

**Explanatory Note**