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STATUTORY INSTRUMENTS

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**1990 No. 627**

**INCOME TAX**

**The Lloyd's Underwriters (Tax) (1987—88) Regulations 1990**

<i>Made</i>	- - - -	<i>16th March 1990</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- -	<i>16th March 1990</i>
<i>Coming into force</i>		<i>6th April 1990</i>

**THE LLOYD'S UNDERWRITERS  
(TAX) (1987—88) REGULATIONS 1990**

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