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STATUTORY INSTRUMENTS

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**1991 No. 851**

**INCOME TAX**

**The Lloyd's Underwriters (Tax) (1988–89) Regulations 1991**

*Made* - - - - - *28th March 1991*  
*Laid before the House of*  
*Commons* - - - - - *28th March 1991*  
*Coming into force* *19th April 1991*

**THE LLOYD'S UNDERWRITERS  
(TAX) (1988–89) REGULATIONS 1991**

1. Citation, commencement and effect
2. Interpretation
3. Assessment and collection: general
4. Date for payment
5. Reasonable excuse
6. Determinations and notices of determinations
7. Error or mistake
8. Managing agents and members' agents
9. Extension of time limits—member and spouse  
Signature

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SCHEDULE 1 —

SCHEDULE 2 —

Explanatory Note