
STATUTORY INSTRUMENTS

1995 No. 351

The Lloyd's Underwriters (Tax) Regulations 1995

Assessment and collection of tax

Assessment and collection – general

4. Subject to regulations 5 to 8 below and regulations 6 to 12, 14 and 15 of the Lloyd's Underwriters (Tax) (1992–93 to 1996–97) Regulations 1995⁽¹⁾, the like provisions as are contained in the Management Act and the Tax Acts relating to the assessment and collection of tax shall have effect in relation to tax charged in accordance with section 171 of the Finance Act 1993⁽²⁾ or, as the case may be, section 219 of the Finance Act 1994.

(1) S.I. 1995/352.

(2) Section 171 as amended by paragraph 1 of Schedule 21 and Part V(25) of Schedule 26 to the Finance Act 1994.