
STATUTORY INSTRUMENTS

1995 No. 352

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

Extension of time limits for making certain assessments

6.—(1) The like provisions as are specified in paragraph (2) below shall have effect in relation to the assessment of tax as if the modifications specified in that paragraph had been made.

(2) In the Management Act—

- (a) in subsection (1) of sections 34 and 36(1), for the words “the chargeable period to which the assessment relates” there shall be substituted the words “the year of assessment 1994–95”;
- (b) in subsections (1) and (2) of section 40(2), for the words from “the third year next following” to the end of each subsection there shall be substituted the words “the year of assessment 1997–98”.

(3) This regulation shall have effect for the year of assessment 1992–93 only.

(1) Section 36 was substituted by section 149(1) of the Finance Act 1989 (c. 26).

(2) Section 40(2) was amended by section 149(4)(a)(ii) of, and Part VIII of Schedule 17 to, the Finance Act 1989.