
STATUTORY INSTRUMENTS

1996 No. 1182

The Lloyd's Underwriters (Gilt-edged Securities) (Periodic Accounting for Tax on Interest) (Amendment No. 2) Regulations 1996

Amendments to the principal Regulations

3. In regulation 5(1)—
 - (a) for the words “paragraph (2)” there shall be substituted the words “paragraphs (2) and (2A)”;
 - (b) for the words “basic rate” there shall be substituted the words “lower rate”.