
STATUTORY INSTRUMENTS

2009 No. 2039

**CORPORATION TAX
INCOME TAX**

**The Lloyd's Underwriters (Equalisation
Reserves) (Tax) Regulations 2009**

| | | |
|---|---------|---------------------------|
| <i>Made</i> | - - - - | <i>21st July 2009</i> |
| <i>Laid before the House of Commons</i> | - - | <i>23rd July 2009</i> |
| <i>Coming into force</i> | | <i>1st September 2009</i> |

**THE LLOYD'S UNDERWRITERS (EQUALISATION
RESERVES) (TAX) REGULATIONS 2009**

1. Citation, commencement and effect
 2. Interpretation
 3. Reserves maintained by Lloyd's members which are equivalent to equalisation reserves
 4. Modifications of section 444BA Income and Corporation Taxes Act 1988 and equalisation reserves rules
 5. Further modification for purposes of computing profits or losses arising in the first accounting period to which these Regulations apply
- Signature
Explanatory Note