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STATUTORY INSTRUMENTS

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**2016 No. 597**

**CAPITAL GAINS TAX**

**The Lloyd's Underwriters (Roll-over Relief on Disposal of Assets of Ancillary Trust Fund) (Tax) Regulations 2016**

<i>Made</i>	- - - -	<i>23rd May 2016</i>
<i>Laid before the House of Commons</i>	- -	<i>25th May 2016</i>
<i>Coming into force</i>		<i>16th June 2016</i>

**THE LLOYD'S UNDERWRITERS (ROLL-OVER RELIEF ON DISPOSAL OF ASSETS OF ANCILLARY TRUST FUND) (TAX) REGULATIONS 2016**

1. Citation, commencement and effect
  2. Amendment of the Finance Act 1993
  3. In paragraph 1, in sub-paragraph (6) omit “(“the successor company’s...
  4. In paragraph 4— (a) in sub-paragraph (6) after “exceeds” insert...
  5. In paragraph 5, in sub-paragraph (1) omit the definition of...
  6. In paragraph 5A, in sub-paragraph (7) omit “(“the successor company’s...
  7. In paragraph 5C— (a) in sub-paragraph (6) after “exceeds” insert...
  8. In paragraph 5D, in sub-paragraph (1) omit the definition of...
  9. In the Schedule heading, at the beginning insert “Lloyd’s underwriters:”....
- Signature  
Explanatory Note