



Income Tax Act 2007

2007 CHAPTER 3

PART 15

DEDUCTION OF INCOME TAX AT SOURCE

CHAPTER 2

DEDUCTION BY DEPOSIT-TAKERS AND BUILDING SOCIETIES

Other investments which are not relevant investments

867 Lloyd's premium trust funds

- (1) An investment is not a relevant investment if it forms part of a premium trust fund of an underwriting or former underwriting member of Lloyd's.
- (2) In this section "premium trust fund" has the meaning given in section 184 of FA 1993.

Status:

Point in time view as at 01/01/2012.

Changes to legislation:

There are currently no known outstanding effects for the Income Tax Act 2007, Section 867.