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STATUTORY INSTRUMENTS

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**1991 No. 851**

**The Lloyd's Underwriters (Tax) (1988–89) Regulations 1991**

**Citation, commencement and effect**

1.—(1) These Regulations may be cited as the Lloyd's Underwriters (Tax)(1988–89) Regulations 1991 and shall come into force on 19th April 1991 but shall have effect for the year of assessment 1988–89 only.

(2) Except for regulations 2, 3, 7 and 21(1) to (3), the Lloyd's Underwriters (Tax) Regulations 1974(1) shall not have effect for the year of assessment 1988–89.