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STATUTORY INSTRUMENTS

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**1991 No. 851**

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

**Determinations and notices of determinations**

6. The like provisions as are contained in section 113(1B)(1) and (3) of the Taxes Management Act 1970 shall apply to a determination or a notice of a determination under Schedule 19A as if the determination were an assessment and the notice of the determination were a notice of an assessment.