
STATUTORY INSTRUMENTS

1992 No. 511

The Lloyd's Underwriters (Tax) (1989—90) Regulations 1992

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Lloyd's Underwriters (Tax) (1989—90) Regulations 1992 and shall come into force on 28th March 1992 but shall have effect for the year of assessment 1989—90 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 1989—90.

⁽¹⁾ S.I. 1974/896, amended by S.I. 1974/1330.