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STATUTORY INSTRUMENTS

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**1992 No. 511**

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

**Determinations and notices of determinations**

6. The like provisions as are contained in section 113(1B)(1) 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.