
STATUTORY INSTRUMENTS

1993 No. 415

The Lloyd's Underwriters (Tax) (1990–91) Regulations 1993

Assessment and collection: general

3.—(1) Subject to paragraph (2) and regulations 4 to 7, the like provisions as are contained in the Taxes Acts relating to the assessment and collection of tax shall have effect in relation to tax charged in accordance with section 207 or section 450 as they have effect by virtue of regulation 9.

(2) The like provisions as are specified in the first column of Schedule 1 to these Regulations shall have effect in relation to the assessment and collection of tax as if the modifications specified in the second column had been made.