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STATUTORY INSTRUMENTS

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**1994 No. 728**

**INCOME TAX**

**The Lloyd's Underwriters (Tax) (1991-92) Regulations 1994**

<i>Made</i>	- - - -	<i>14th March 1994</i>
<i>Laid before the House of Commons</i>	- -	<i>14th March 1994</i>
<i>Coming into force</i>		<i>5th April 1994</i>

**THE LLOYD'S UNDERWRITERS  
(TAX) (1991-92) REGULATIONS 1994**

1. Citation, commencement and effect
2. Interpretation
3. Assessment and collection: general
4. Date for payment
5. Reasonable excuse
6. Determinations and notices of determinations
7. Error or mistake
8. Managing agents and members' agents
9. Extension of time limits—member and spouse  
Signature

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SCHEDULE 1 —

SCHEDULE 2 —

Explanatory Note