
STATUTORY INSTRUMENTS

1994 No. 728

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

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Lloyd's Underwriters (Tax) (1991-92) Regulations 1994 and shall come into force on 5th April 1994 but shall have effect for the year of assessment 1991-92 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 1991-92.

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