
STATUTORY INSTRUMENTS

1995 No. 352

INCOME TAX

**The Lloyd's Underwriters (Tax) (1992–
93 to 1996–97) Regulations 1995**

Made - - - - - *15th February 1995*
Laid before the House of
Commons - - - - - *16th February 1995*
Coming into force *9th March 1995*

**THE LLOYD'S UNDERWRITERS (TAX)
(1992–93 TO 1996–97) REGULATIONS 1995**

1. Citation, commencement and effect
2. Interpretation
3. Members' agents
4. Assessment and collection: general
5. (1) The like provisions as are contained in the Management...
6. Extension of time limits for making certain assessments
7. (1) The like provisions as are specified in paragraph (2)...
8. Date for payment
9. (1) Subject to paragraph (2) below— (a) tax charged by...
10. (1) Subject to paragraph (2) below, tax charged by an...
11. Reasonable excuse
12. Error or mistake
13. Running-off syndicates
14. Extension of time limits – member and spouse
15. (1) Where a claim or application or election falls to...
Signature

SCHEDULE —

Explanatory Note