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STATUTORY INSTRUMENTS

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**1996 No. 1182**

**INCOME TAX**

**The Lloyd's Underwriters (Gilt-edged Securities) (Periodic Accounting for Tax on Interest) (Amendment No. 2) Regulations 1996**

<i>Made</i>	- - - -	<i>29th April 1996</i>
<i>Laid before the House of Commons</i>	- -	<i>30th April 1996</i>
<i>Coming into force</i>		<i>21st May 1996</i>

**THE LLOYD'S UNDERWRITERS (GILT-EDGED SECURITIES) (PERIODIC ACCOUNTING FOR TAX ON INTEREST) (AMENDMENT NO. 2) REGULATIONS 1996**

1. Citation, commencement and effect
  2. Interpretation
  3. Amendments to the principal Regulations
  4. In regulation 5(2) for the words "Where the basic rate"...
  5. After regulation 5(2) there shall be inserted the following paragraph—...
  6. In regulation 7(2) for the words "basic rate" there shall...
- Signature  
Explanatory Note