
STATUTORY INSTRUMENTS

1996 No. 1182

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

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Lloyd's Underwriters (Gilt-edged Securities) (Periodic Accounting for Tax on Interest) (Amendment No. 2) Regulations 1996 and shall come into force on 21st May 1996.

(2) These Regulations have effect in relation to all payments of interest on relevant gilt-edged securities made without deduction of tax on or after 6th April 1996.