
STATUTORY INSTRUMENTS

2005 No. 3338

The Lloyd's Underwriters (Tax) Regulations 2005

PART 4

Electronic communications, consequential provisions and repeals

Amendment to the Income and Corporation Taxes (Electronic Communications) Regulations 2003

15. In regulation 2(1)(a) of the Income and Corporation Taxes (Electronic Communications) Regulations 2003⁽¹⁾, after paragraph (ii) insert—

“(ia) the Lloyd's Underwriters (Tax) Regulations 2005,”.

Consequential provisions and repeals

16. In section 184(1) of the Finance Act 1993⁽²⁾, in the definition of “members' agent”, for “Part II of Schedule 19 to this Act” substitute “the Lloyd's Underwriters (Tax) Regulations 2005”.

17. In Schedule 1 to the Income Tax (Trading and Other Income) Act 2005⁽³⁾ omit paragraph 465.

18. Regulations 3, 7 and 8 of the Lloyd's Underwriters (Tax) Regulations 1995⁽⁴⁾ are hereby revoked.

(1) S.I.2003/282.
(2) 1993 c. 34.
(3) 2005 c. 5.
(4) S.I. 1995/351.