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STATUTORY INSTRUMENTS

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**2009 No. 2889**

**INCOME TAX**

**CORPORATION TAX**

The Lloyd's Underwriters (Tax) (Amendment) Regulations 2009

<i>Made</i>	- - - -	<i>28th October 2009</i>
<i>Laid before House of Commons</i>		
	- - - - -	<i>28th October 2009</i>
<i>Coming into force</i>	- -	<i>1st December 2009</i>

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by sections 182(1)(a) of the Finance Act 1993<sup>(1)</sup>, section 229(1)(a) of the Finance Act 1994<sup>(2)</sup> and paragraph 3(14) of Schedule 11 to the Finance Act 2007<sup>(3)</sup>, and now exercisable by them<sup>(4)</sup>.

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(1) 1993 c. 34; section 182(1)(a) was amended by section 45(2) of the Finance (No.2) Act 2005 (c. 22).

(2) 1994 c. 9; section 229(1)(a) was amended by section 45(5) and (6) of the Finance (No.2) Act 2005.

(3) 2007 c. 11.

(4) The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c. 11). Section 50 of that Act provides that in so far as it is appropriate in consequence of section 5 a reference in an enactment, however expressed, to the Commissioners of Inland Revenue is to be read as a reference to the Commissioners for Her Majesty's Revenue and Customs.