
STATUTORY INSTRUMENTS

2009 No. 2889

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

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Lloyd's Underwriters (Tax) (Amendment) Regulations 2009 and shall come into force on 1st December 2009.

(2) These Regulations shall have effect in relation to a syndicate return made in respect of profits or losses declared after 31st December 2009.

(3) In paragraph (2) “syndicate return” means a return of a syndicate's profit or loss for an underwriting year under regulation 4 of the Lloyd's Underwriters (Tax) Regulations 2005⁽¹⁾.