## STATUTORY INSTRUMENTS

## 1997 No. 1681

## INCOME TAX INHERITANCE TAX TAXES

The Taxes (Interest Rate) (Amendment) Regulations 1997

Made - - - - 10th July 1997 Laid before the House of Commons - - 11th July 1997

Coming into force 6th August 1997

## THE TAXES (INTEREST RATE) (AMENDMENT) REGULATIONS 1997

- 1. These Regulations may be cited as the Taxes (Interest Rate)...
- 2. In regulation 5(1) of the Taxes (Interest Rate) Regulations 1989—... Signature Explanatory Note