
STATUTORY INSTRUMENTS

1997 No. 2707

The Taxes (Interest Rate) (Amendment No. 2) Regulations 1997

2. In regulation 3(1) of the Taxes (Interest Rate) Regulations 1989⁽¹⁾, in sub-paragraph (b), for the words “paragraph 6B of Schedule 3 to” there shall be substituted the words “section 118F of, and paragraph 6B of Schedule 3 to,”.

⁽¹⁾ S.I.1989/1297; a relevant amending instrument is S.I. 1996/3187.