STATUTORY INSTRUMENTS

## 1998 No. 3176

## INCOME TAX INHERITANCE TAX TAXES

The Taxes (Interest Rate) (Amendment No. 2) Regulations 1998

Made - - - -Laid before the House of Commons - -

*Coming into force* 

17th December 1998 17th December 1998 7th January 1999

## THE TAXES (INTEREST RATE) (AMENDMENT NO. 2) REGULATIONS 1998

- 1. Citation and commencement
- 2. Interpretation
- 3. Amendments to the principal Regulations
- 4. In regulation 2(2) for the words from "and, if the...
- 5. In paragraph (1) of regulation 3A after the word "shall,"...
- 6. After regulation 3A there shall be inserted- (1) For the purposes of section 87A of the Taxes...
- 7. In regulation 3B after the word "shall," there shall be...
- After regulation 3B there shall be inserted- (1) For the purposes of section 826 of the Income... Signature Explanatory Note