
STATUTORY INSTRUMENTS

2005 No. 2462

The Taxes (Interest Rate) (Amendment) Regulations 2005

Amendment of the Taxes (Interest Rate) Regulations 1989

3.—(1) Amend regulation 3(1) (applicable rates of interest on unpaid tax, tax repaid and repayment supplement)(1) as follows.

- (2) At the end of sub-paragraph (c) omit “and”(2).
- (3) At the end of sub-paragraph (d) add “; and”.
- (4) After that sub-paragraph add—
“(e) sections 87 and 88 of the Finance Act 2003.”.

(1) Regulation 3 was substituted by regulation 2 of S.I.1996/3187, and relevantly amended by regulation 3(b) of S.I. 1999/2538.
(2) This word was inserted, together with sub-paragraph (d), by regulation 3(b) of S.I. 1999/2538.