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STATUTORY INSTRUMENTS

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**2005 No. 2899**

**INCOME TAX**

The Exemption From Income Tax For Certain Interest and Royalty Payments (Amendment to Section 97(1) of the Finance Act 2004 and Section 757(2) of the Income Tax (Trading and Other Income) Act 2005) Order 2005

<i>Made</i>	- - - -	<i>17th October 2005</i>
<i>Laid before the House of Commons</i>	- -	<i>18th October 2005</i>
<i>Coming into force</i>		<i>8th November 2005</i>

THE EXEMPTION FROM INCOME TAX FOR CERTAIN INTEREST AND ROYALTY PAYMENTS (AMENDMENT TO SECTION 97(1) OF THE FINANCE ACT 2004 AND SECTION 757(2) OF THE INCOME TAX (TRADING AND OTHER INCOME) ACT 2005) ORDER 2005

1. Citation, commencement and effect
  2. Amendment to section 97(1) of the Finance Act 2004
  3. Amendment to section 757(2) of the Income Tax (Trading and Other Income) Act 2005
- Signature  
Explanatory Note