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STATUTORY INSTRUMENTS

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**1995 No. 3221**

**The Income Tax (Manufactured Interest)  
(Amendment) Regulations 1995**

**Amendments to the principal Regulations**

**3.** In regulation 2—

- (a) after the definition of “approved manufactured payment” there shall be inserted the following definition —

““gilt-edged securities” has the meaning given by section 51A(7) of the Taxes Act(1);”;

- (b) for the definition of “unapproved manufactured payment” there shall be substituted the following definition —

““unapproved manufactured payment” in relation to manufactured interest has the meaning given by paragraph 1(1) of Schedule 23A (as amended by regulation 2A);”.

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(1) Section 51A was inserted by section 77 of the Finance Act 1995 (c. 4).