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STATUTORY INSTRUMENTS

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**1988 No. 88**

The Double Taxation Relief (Taxes on Income)  
(Foreign Loan Interest) Regulations 1988

**Citation and commencement**

1. These Regulations may be cited as the Double Taxation Relief (Taxes on Income) (Foreign Loan Interest) Regulations 1988 and shall come into force on 29th February 1988 but shall apply in accordance with regulation 6.