
STATUTORY INSTRUMENTS

1970 No. 488

The Double Taxation Relief (Taxes on
Income) (General) Regulations 1970

3. Where a notice given under Regulation 2(2) directs the United Kingdom payer to deduct tax at a rate specified in the notice, the provisions of the Income Tax Acts under which he would, but for the notice, have been chargeable with or liable to account for all or part of any tax deducted at the standard rate shall apply as if those Acts required him to deduct tax at the rate so specified.