STATUTORY INSTRUMENTS

1992 No. 10

INCOME TAX

The Income Tax (Building Societies) (Audit Powers) Regulations 1992

Made - - - 8th January 1992

Laid before the House of

Commons - - 9th January 1992

Coming into force 30th January 1992

THE INCOME TAX (BUILDING SOCIETIES) (AUDIT POWERS) REGULATIONS 1992

- 1. Citation and commencement
- 2. Interpretation
- 3. Information to be provided to the Board gross payments
- 4. Inspection of records
- 5. Excluded investment
- 6. Approval of building society
- 7. Conditions of audit agreement referred to in regulation 6(3)
- 8. Termination of approval of building society
- 9. Alteration of scope of approval of building society
- Appeals against Board's refusal to approve building society, or termination or alteration of approval
- 11. Consequences of termination or alteration of approval of building society
- 12. Use of information

Signature

Explanatory Note