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STATUTORY INSTRUMENTS

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**1992 No. 13**

**The Income Tax (Deposit-takers) (Interest Payments) (Amendment) Regulations 1992**

**Amendments to the principal Regulations**

**3.** In regulation 2—

(a) after the definition of “depositor” there shall be inserted—

““mental disorder” has the meaning given by section 1(2) of the Mental Health Act 1983<sup>(1)</sup> or, in Scotland, section 1(2) of the Mental Health (Scotland) Act 1984<sup>(2)</sup> or, in Northern Ireland, Article 3 of the Mental Health (Northern Ireland) Order 1986<sup>(3)</sup>;

(b) after the definition of “section 480A (1)” there shall be inserted—

““son or daughter” means a son or daughter aged 16 or over, and includes a stepson or stepdaughter, and an adopted or illegitimate son or daughter;”

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(1) 1983 c. 20.  
(2) 1984 c. 36.  
(3) S.I.1986/595 (N.I.4).