
STATUTORY INSTRUMENTS

1992 No. 1346

The Finance Act 1991, section 58,
(Commencement No. 2) Regulations 1992

5. The provisions referred to in this regulation are the amendments made by subsection (2) of section 58 of the Finance Act 1991 and paragraph 4 of Schedule 13 to that Act to section 738 of the Income and Corporation Taxes Act 1988.